

Parker Road Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817, 407-723-5900, FAX 407-723-5901
www.parkerroadcdd.com

The special meeting of the Board of Supervisors of **Parker Road Community Development District** will be held **Friday, May 15, 2026, at 11:30 a.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. Discussion of Dog Park Project
2. Consideration of the Minutes of the April 17, 2026, Board of Supervisors' Meeting *(provided under separate cover)*
3. Review of Letter from Supervisor of Elections, Alachua County
4. Consideration of **Resolution 2026-06, Designating Board Member Seats for the 2026 General Election**
5. Consideration of Summer Security Proposals
 - a. Calvis Security
 - b. Fortitude Security
 - c. Spectrum Florida Security
6. Consideration of EverOn Proposal for Amenity Access Cards
7. Consideration of **Resolution 2026-07, Approving a Proposed Budget for Fiscal Year 2026/2027, and Setting a Public Hearing Date** [suggested date August 21, 2026] *(provided under separate cover)*
8. Consideration of **Resolution 2026-08, Designating Date, Time and Place of Public Hearing on Adoption of Rules of Procedure** [suggested date August 21, 2026]
9. Review and Acceptance of Fiscal Year 2025 Financial Audit Report
10. Ratification of All Florida Enterprises Proposal for Lot 773 Fence Repair
11. Ratification of Barco Products Proposal for Dog Waste Station Bag Dispensers
12. Ratification of Lawn Enforcement Agency Proposal # 8173 for Landscape Enhancements at 33rd Lane

13. Ratification of Lawn Enforcement Agency Proposal #8526 for Removal of the Pergola and Associated Concrete Work
14. Ratification of Payment Authorization Nos. 345 – 349
15. Review of District Financial Statements

Other Business

16. Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
 - Next Meeting: June 26, 2026
 - Field Manager's Report
 - Landscape Quality Audit
 - Lifestyle Report
17. Audience Comments
18. Supervisors Requests

Adjournment



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Discussion of Dog Park Project
a. Resident Survey Results

As of 3/19/2026 @ 3:45 PM

Owners		
Location	Count	Percentage
I am Neutral	34	14.11%
No - I am not in support of the location	80	33.20%
Yes - I am in support of the location	127	52.70%
Grand Total	241	100.00%

Dog Park	Count	Percentage
I am Neutral	33	13.58%
No - I am in opposition	74	30.45%
Yes - I am in support	136	55.97%
Grand Total	243	100.00%

Renters		
Location	Count	Percentage
I am Neutral	1	16.67%
No - I am not in support of the location	1	16.67%
Yes - I am in support of the location	4	66.67%
Grand Total	6	100.00%

Dog Park	Count	Percentage
I am Neutral	0	0.00%
No - I am in opposition	0	0.00%
Yes - I am in support	6	100.00%
Grand Total	6	100.00%

Other		
Location	Count	Percentage
I am Neutral	1	100.00%
No - I am not in support of the location	0	0.00%
Yes - I am in support of the location	0	0.00%
Grand Total	1	100.00%

Dog Park	Count	Percentage
I am Neutral	0	0.00%
No - I am in opposition	0	0.00%
Yes - I am in support	1	100.00%
Grand Total	1	100.00%



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Consideration of the Minutes of
the April 17, 2026,
Board of Supervisors' Meeting

(provided under separate cover)



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Review of Letter from Supervisor of Elections,
Alachua County



April 21, 2026

Vivian Carvalho
District Manager
Parker Road Community Development District
6501 Quadrangle Blvd. Suite 270
Orlando, FL 32817

Dear Ms. Carvalho,

We received your letter requesting information regarding the number of registered voters within the boundaries of the Parker Road Community Development District.

As of April 15, 2026, there were 1152 voters registered in the Parker Road Community Development District.

If you have any questions or need additional information, please give me a call.

Respectfully,

Kim A. Barton
Supervisor of Elections
Alachua County



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Consideration of Resolution 2026-06,
Designating Board Member Seats for
the 2026 General Election

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES, AND INSTRUCTING THE ALACHUA COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT’S GENERAL ELECTION

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, being situated entirely within Alachua County, Florida; and

WHEREAS, the Board of Supervisors of the District (hereinafter the “Board”) seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Alachua County Supervisor of Elections to conduct the District’s General Elections.

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

Section 1. The Board is currently comprised of the following individuals: William Summers, Marshall Rice, Tara Ezzell, Kelsy Hill, Gary Gossman

Section 2. The term of office for each member of the Board is as follows:

<u>Seat</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
Seat 1	William Summers	11/2026
Seat 2	Marshall Rice	11/2028
Seat 3	Tara Ezzell	11/2028
Seat 4	Kelsy Hill	11/2026
Seat 5	Gary Gossman	11/2028

Section 3. Seat 1, currently held by William Summers, and Seat 4, currently held by Kelsy Hill, are scheduled for the General Election in November 2026.

Section 4. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 5. The term of office for the individuals to be elected to the Board in the November 2024 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor of Elections to conduct the District’s General Elections on the ballot of the 2026 General Election. The District understands

that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

PASSED AND ADOPTED THIS 15th DAY OF MAY, 2026.

**PARKER ROAD COMMUNITY
DEVELOPMENT DISTRICT**

CHAIR/VICE CHAIR

ATTEST:

SECRETARY/ASSISTANT SECRETARY



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Consideration of Summer Security Proposals

- a. Calvis Security
- b. Fortitude Security
- c. Spectrum Florida Security



Security Coverage Proposal

Oakmont Amenity Center – Summer 2026

Service Address

Oakmont/Parker Road CDD
11701 SW 30th Ave
Gainesville, FL 32608

Coverage Summary

- 1 unarmed, licensed security guard
- Thursday through Sunday
- Afternoon and evening shifts (customizable)
- June through August

Pricing

Service	Rate
Unarmed Security Guard	\$28.00 / hour

All pricing is fully inclusive. There are no additional fees, taxes, or hidden charges.

Scope of Coverage

- Visible on-site presence
- Monitor pool and amenity access
- Enforce property rules
- Routine patrols
- De-escalation and incident coordination
- Resident and guest reassurance

Technology & Oversight

- Live GPS tracking
- Geofenced check-ins
- Real-time monitoring
- Digital incident reporting
- Guard rating system and preferred roster

Guard Quality Assurance

All guards are fully licensed, vetted, insured, and screened by our operations team.

Flexibility

No long-term contracts or cancellation fees. Coverage can be adjusted at any time.

Fortitude Security Inc.
2153 SE Hawthorne rd. Ste. 206, Gainesville, FL.32641

Proposal Offer

Attn to: Oakmont/Parker Road CDD

11701 SW 30th Ave.

Gainesville, Fl. 32608

▪ ***Proposed Schedule for One (1) Security Officer)***

Start date: June 4th, 2026 (Thursday)

End date: August 9th, 2026 (Sunday)

Saturday April 25th 2026 (9:30 AM-1:30 PM)

▪ **Hourly Rate**

Regular hourly rate is as follows: \$ 22.00

Holiday hourly rate is as follows: \$33.00

****Note**** This proposal covers the following areas as provided:

Community Pool

Tennis Courts

Pickleball, Basketball, Volleyball courts

Clubhouse

Fitness Center

Amenity event lawn area

Please feel free to contact our coordinator Melissa Mcadams @ 786.412.3262



ESTIMATE

Emanuel Fields M.S.O.L. Office: 1-800-583-0759 Cell: (305)-748-5645
<http://www.spectrumfloridasecurity.com>
operations@spectrumfloridasecurity.com

Spectrum Florida Inc DBA:Spectrum Florida Security
2125 Biscayne Blvd
Miami, Florida 33137
United States

Phone: 1-800-583-0759
Mobile: 3057485645
www.spectrumfloridasecurity.com

BILL TO
Oakmont @ Gainesville /Parker Rd CDD
alyssa

(352) 204-8177
acmcgowan@bermancorp.com

Estimate Number: 3871
Estimate Date: April 7, 2026
Valid Until: June 6, 2026
Grand Total (USD): \$960.00

Service Type	Number Of Hours	Cost Per Hour	Amount Due Weekly
1 x Security Guard Security Guard Service START 6/4-8/9	32	\$30.00	\$960.00

EXEMPT 0%: \$0.00

Grand Total (USD): \$960.00

Notes / Terms

Estimate are typically valid for 7 days. Prices are subject to change.

Billed weekly (net 7)

Included:

-2,000,000 General Liability & Workers Comp COI

No additional cost or fees



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Consideration of EverOn Proposal
for Amenity Access Cards



QUOTED WORK ORDER

892303880	Branch: 66591	Sales Representative: Martella Moore	Today's Date: 4/30/2026
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Customer Information

Business Name:	PARKER ROAD CDD	Phone:	(352) 727-7939
Address:	3501 QUADRANGLE BLVD STE 270 ORLANDO, FL 328178329	Billing Address:	3501 QUADRANGLE BLVD STE 270 ORLANDO, FL 328178329

Agreement Summary

This Commercial Proposal and Sales Agreement ("Agreement") is entered into between Everon, LLC with principal offices at 1501 Yamato Road, Boca Raton, FL 33431 ("Everon")¹ and the customer identified above ("Customer", together with Everon, the "Parties"), effective as of the date written above ("Effective Date"), governing the sale of products, equipment, components, hardware, and software ("Product(s)"), and/or security, fire, and life safety services ("Service(s)") at Customer's properties or locations ("Premises"), as set forth below and subject to the terms and conditions herein.

¹ Everon is registered to do business as Everon Solutions, LLC in Delaware, Georgia, Illinois, Indiana, and Pennsylvania. In Vermont, Everon is registered to do business as Everon Solutions.

Total Products and Installation Charge:	\$912.00
Total Estimated Taxes:	\$0.00
Total Charges:	\$912.00

Customer hereby agrees to pay Everon, its agents or assigns on a progressive basis as follows:

- The remaining balance of \$912.00.

All amounts are quoted and invoiced in US Dollars (USD). In each case, payments shall be subject to the agreed payment terms described in the Agreement. Payment by credit card shall be subject to an additional 3% processing fee assessed and passed through from Everon's credit card processing company. Payment by method other than credit card shall not be subject to additional fee.

Term Length: 60 Months

Site Location Information

Location Name:	PARKER ROAD CMTY DEV DIST		
Address:	11701 SW 30TH AVE B CONFERENCE CENTER GAINESVILLE, FL 326080067		
Site #:	600184659	Phone:	(352)727-7939

System Design Information

System Design Name:	New System Design Parker Road CDD - 11701 SW 30th - Access Cards	Job #:	
Equipment Ownership:	Outright Sale		
Warranty Period:	90 Days		
Products and/or Installation Schedule of Values:	Bill Upon Completion: Full contract value will be invoiced upon substantial completion		

Equipment List	
Qty	Description
200	! PROX CARD II GLOSS MATCH/VERTI
	! Please be aware that there is a long lead time to purchase this equipment.
Summary of Charges	
	Equipment & Installation Total \$912.00
	Estimated Taxes \$0.00
	Monthly Fee \$0.00
Scope Of Work	
Everon will be providing the client with additional access cards.	
Everon will be providing the client with additional access cards.	
<ul style="list-style-type: none"> 2 HID 1326LGSMV 	
Inclusions/Exclusions	

Pricing above is as of the date of this Proposal and valid for 30 days unless a change in equipment cost occurs. Government tariffs or levies may cause these prices to increase, even if such tariffs or levies are enacted after the date of this proposal. Please speak to your sales representative for solutions to minimize risk of tariff-related price increases.

Terms and Conditions	
All prices quoted and any other offers made in this Proposal are based upon the terms herein and valid for thirty (30) days from the date of this Proposal, after which they are automatically withdrawn, and this Proposal shall be void. The following terms and conditions noted with an X are incorporated into this Proposal and Sales Agreement:	
<input checked="" type="checkbox"/> General Terms and Conditions <input type="checkbox"/> Product-Specific Terms: Extended Service Plan <input type="checkbox"/> Product-Specific Terms: Inspection and Testing Services <input type="checkbox"/> Product-Specific Terms: Monitoring Services <input type="checkbox"/> Product-Specific Terms: ATM Products and Services	<input type="checkbox"/> Product-Specific Terms: Sprinkler and Suppression Services <input type="checkbox"/> Product-Specific Terms: EAS and Security Gates <input type="checkbox"/> Product-Specific Terms: Third-Party Services <input type="checkbox"/> Product-Specific Terms: Rented or Financed Products <input type="checkbox"/> Product-Specific Terms: Special Business Risk Provisions

GENERAL TERMS AND CONDITIONS (“GTCs”)

1. Charges, Invoicing, and Payment

A. Invoices. Everon shall issue invoices directly to Customer for amounts owed to Everon (“Charges”). Everon shall issue invoices to Customer on the following schedule:

- i. For ongoing Services under a contract term or on a month-to-month basis (“Recurring Services”), Everon shall issue invoices Monthly in advance.
- ii. For projects requiring installation of Products and that have a written schedule of values, Everon shall issue invoices as set forth in the schedule of values; or if no schedule of values exists, Everon shall issue invoices over time on a progressive basis to reflect Everon’s estimated percentage of work completed, which may, in Everon’s discretion, be based on field observations, costs estimated or incurred, subcontractor estimates, and/or other reasonable factors (“Percentage of Work Completed”).
- iii. For all other Products or Services, Everon shall issue invoices upon delivery or Substantial Completion of the Product or Service. “Substantial Completion” shall mean the date when work is completed sufficient to allow Customer or end user to use the Product or Service for its intended purpose, even if minor details (e.g., punch list items) remain to be completed.

B. Payment. Customer shall pay each invoice in full within thirty (30) days of the date of the invoice, without discount, set-off, or deduction. Any acceptance by Everon of a partial payment shall not be construed as a waiver of Everon’s right to receive any unpaid portion of an invoice. Customer shall make payment via wire, automated clearing house, check, or such other manner as may be agreed upon by Everon and Customer. If a payment due date falls on a weekend or any bank holiday, payment must be made on the next available banking day.

C. Past Due Amounts. Past due amounts shall accrue interest at a rate of two percent (2%) per month compounded or the maximum rate allowed by law, whichever is less. All overdue payments received from Customer shall first be applied to interest and collection costs before they will be applied to any principal amounts. Everon shall be entitled to recover from Customer any costs of collecting past due amounts, including reasonable attorneys’ fees.

D. Charges. Charges for Products are determined on a per-order basis and are valid for thirty (30) days from any written proposal. Charges for any Products ordered by Everon or Customer more than thirty (30) days after the date of the Agreement shall be at Everon's then-current prices. After the first year of the term of any Services, but no more frequently than once in any twelve (12) month period, Everon may increase the Charges, effective upon thirty (30) days prior written notice, by an amount not to exceed the United States Consumer Price Index increase over the preceding twelve (12) months plus four (4) percent.

E. Delays. Everon shall be reimbursed for all costs incurred by Everon or its subcontractors due to actions by Customer or any of Customer's vendors or customers that alters or delays the Services, whether before, during, or after Everon has started performing the Services. Any delays other than Force Majeure (as defined in Section 11, below) that cause Everon to incur more labor or overtime hours to complete the Services than originally bid will be the subject of an equitable adjustment to the Charges. Everon will give appropriate notice when possible to the Customer prior to either the Customer or Everon incurring such charges.

F. Taxes and Fees. Charges do not include any applicable taxes. The Customer shall pay the Charges, and as applicable the following:

- i. All applicable taxes, assessment, duties, fees, or charges now or hereafter levied by any domestic or foreign government or instrumentality thereof ("Taxes") related to the Products and Services, other than Taxes based on Everon's net income;
- ii. Any false alarm fines or Taxes imposed by any government, instrumentality thereof, law enforcement agency, or other public safety Authority Having Jurisdiction ("AHJ") or costs for additional or modified Products or Services required by any AHJ;
- iii. All charges related to telecommunication services required for the Products or Services to function, including expenses or costs required to modify or replace Products or Services to comply with changes made by or affecting telecommunication or related services required for the Products or Services to function;
- iv. Any costs and service charges for Everon to repair or replace Customer-owned equipment necessary for Everon to provide the Products or Services;
- v. A service charge for (a) Everon to respond to a service call or alarm signal caused by Customer error, including, but not limited to, operating Products contrary to Everon instructions; (b) if Customer cancels an installation or service appointment less than forty-eight (48) hours prior to Everon's deployment of personnel to the Premises; (c) any use of third-party portal for invoice, order, or service or transaction management requested by Customer; or (d) Customer's use of credit card to make payment on any invoice.
- vi. If payment and performance bonds are required by Customer, then Customer shall pay an administrative fee; and
- vii. Everon may, from time-to-time and in its sole discretion, issue surcharges in order to mitigate and/or recover increased operating costs arising from or related to, without limitation: (a) foreign currency exchange variation, (b) increased cost of third-party supplies, labor, and/or Products, (c) impact of government tariffs or other actions, and (d) any conditions that increase Everon's costs, including without limitation increased labor, freight, material or supply costs, or increased costs due to inflation (collectively, "Surcharges"). Any Surcharges, as well as the timing, effectiveness, and method of determination thereof, will be separate from and in addition to any changes to pricing that are affected by any other provisions in this Agreement.

2. Products and Installation

A. Timing. If the Agreement calls for the installation of any Products by Everon ("Installation"), then Everon will use commercially reasonable efforts to complete the Installation within the timeframe set forth in the Agreement, or if no timeframe is set forth, within a reasonable timeframe. Unless agreed otherwise in writing, Installation shall be during Everon's normal business hours. If no such agreement is made and Customer requests the Installation be performed outside Everon's normal business hours, Monday through Friday (excluding holidays), then additional charges will apply. Within 5 days of completion of the Installation, Customer shall either provide final acceptance of the Installation or identify in writing any corrections required (if no written corrections are provided, Customer will be deemed to have provided final acceptance). If Customer is past due on any invoices at the time Installation is completed, activation of Products may be delayed until past due amounts are paid, at Everon's sole discretion, to the extent permitted by any applicable laws or regulations.

B. Compliance. Customer is responsible for providing the necessary specifications, drawings, designs, or instructions for the Installation and for ensuring they comply with all applicable codes and ordinances. Unless agreed in writing otherwise, Customer shall secure and pay for any required building permits and governmental fees, licenses, and inspection necessary for the Installation. Customer shall give all notices and comply with all laws, ordinances, rules, regulations, and lawful orders of any public authority relating to the Installation.

C. Products Ownership. Title and risk of loss to Products sold to Customer under the Agreement shall transfer to Customer upon the earlier of (i) receipt of the Products by Everon or (ii) delivery of the Products to Customer. If Products for an Installation are received by Everon prior to the commencement of Installation, then a fee for Products storage shall be added to the Charges. Customer shall retain title to all Customer-owned equipment that Everon utilizes to provide Services.

D. Substituted Products. If any Product becomes unavailable or discontinued after a Customer order and before Installation, then Everon may substitute an equivalent Product, upon written notice to Customer. The Charges shall be adjusted for any price difference for such substituted Product.

E. Evolving Functionality.

i. Evolving Products, Services and Features. Customer acknowledges and agrees that the Products and Services, installed, configured, supported or provided by Everon are subject to ongoing development and change, including without limitation through manufacturer or third-party software enhancements, patches, updates, upgrades, changes to license models, and the introduction or activation of new or modified features and functionalities (collectively, "Evolving Features"). As a result, the scope of capabilities of the Products and Services may change over time, including the addition of capabilities that were not available or not enabled as of the date of installation.

ii. Customer Control of Features. Many Evolving Features are, or may in the future be, capable of being activated, configured, or deactivated by Customer (or its users, administrators, or third-party service providers acting on its behalf) without Everon's involvement, including but not limited to features such as gunshot detection, facial recognition, people counting, analytics, and other similar or successor functionalities ("Advanced Features"). Customer understands and agrees that the availability, activation, use, or configuration of any such Advanced Feature is under Customer's control and outside of Everon's control.

iii. Unless expressly set forth in a written statement of work signed by both Parties, Everon shall have no obligation to (a) monitor Customer's use of the Products and Services, (b) monitor changes to or availability of Evolving Features or Advanced Features, (c) provide legal or regulatory advice regarding such features, or (d) enable, disable, or reconfigure any feature in order to achieve legal compliance for Customer. Any such services, if provided, are offered solely as an accommodation and shall not shift responsibility for legal compliance away from Customer.

F. Internet and Radio Frequency Based Products and Services

i. Customer Responsibility for Connectivity; Everon-Provided Circuits.

1. Customer acknowledges that Everon's services may require continuous, reliable Internet or radio frequency connectivity from the Premises. Except as expressly stated in this Agreement, Customer is responsible, at its sole cost, for procuring and maintaining all Internet connectivity (including any necessary routers, switches, firewalls, and related equipment).

2. If Everon agrees in writing to arrange for or otherwise provide an Internet connection for Customer's site (whether through a third-party provider or

otherwise), Customer expressly agrees that: (a) Everon is not a telecommunications carrier and provides such connectivity solely as a convenience and pass-through; (b) such connectivity remains subject to all limitations, outages, degradation, and other issues inherent in the underlying provider's services; and (c) any interruption, degradation, or unavailability of the connection shall be deemed an excused performance event under this Agreement and shall not constitute a breach by Everon.

ii. Preference for Hardwired Connectivity; Use of Cellular as Primary Connection.

1. The Parties acknowledge that a dedicated, hardwired Internet connection (e.g., cable, fiber, or DSL) is generally preferred for reliability, performance, and cost.
2. Where a hardwired Internet connection is not reasonably available or practical, Customer may use or authorize Everon to provision a cellular-based Internet connection as the primary means of connectivity for the site. In such event, Everon does not guarantee any particular level or quality of service.

iii. Cellular Plans; Throttling and Performance Limitations.

1. Customer acknowledges that cellular data plans used for site connectivity will typically be provisioned on an "unlimited" or high-usage basis intended, in Everon's reasonable judgment, to be sufficient for anticipated monitoring and related traffic; however, such plans may nonetheless be subject to data prioritization, traffic management, or "throttling" by the cellular provider, including reductions in speed or service quality.
2. Customer further acknowledges and agrees that (a) Everon has no control over, and shall have no liability for, any throttling, congestion management, or similar network practices implemented by the cellular provider; (b) the cellular connection is primarily intended to support Everon's monitoring services and related security functions, and is not designed or priced for high-volume or continuous video streaming by Customer or third-parties; and (c) if Customer intends to regularly access or stream camera feeds from outside the site (such as continuous or frequent remote viewing), Customer should procure a dedicated, hardwired Internet connection suitable for that purpose, and Everon shall have no responsibility for any performance issues, delays, or failures arising from use of the cellular connection for such high-volume activities.

iv. Variability of Radio and Cellular Service; No Warranty.

1. Customer understands that radio and cellular service performance may vary over time due to, without limitation, network upgrades, technology transitions (e.g., 3G/4G/5G and subsequent generations), weather conditions, topography, building construction, interference, and the number of simultaneous users on a given cellular node.
2. Although Everon may perform periodic measurements, sampling, or other assessments of the cellular connection's consistency and reliability, such assessments are indicative only and do not constitute a guarantee or warranty that the connection will function without interruption, degradation, or error.
3. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, ALL RADIO- AND CELLULAR-BASED CONNECTIVITY ARRANGED OR PROVIDED BY EVERON IS PROVIDED "AS IS" AND "AS AVAILABLE," AND EVERON DISCLAIMS ANY AND ALL WARRANTIES (EXPRESS OR IMPLIED) REGARDING THE AVAILABILITY, SPEED, LATENCY, OR QUALITY OF SUCH CONNECTIVITY.

v. Network Configuration; Changes by Customer or Third-Parties.

1. Internet connections used for the services require specific network configurations, which may include, without limitation, firewall rules, port forwarding, NAT settings, VLANs, and security policies (collectively, "Network Settings"), that permit the transmission of video, data, and signaling between the site and Everon's systems.
2. Everon will use commercially reasonable efforts to identify and assist in configuring the Network Settings needed for proper operation of the services. However, Customer acknowledges that: (a) any changes to hardware, software, or Network Settings (including changes made by Customer's IT staff, other vendors, or third-party service providers) may adversely affect or interrupt the services; (b) Everon is not responsible for unauthorized, uncoordinated, or undisclosed changes to the network or related infrastructure; and (c) Everon cannot eliminate all risks of misconfiguration, human error, or conflicting changes, even when acting with due care.
3. Customer shall promptly notify Everon of any planned or actual changes to its network infrastructure, Internet service, or Network Settings that may affect the services and shall provide reasonable cooperation in diagnosing and resolving connectivity issues, including granting Everon or its designees appropriate remote or on-site access.
4. Any service interruption, degradation, or failure resulting from (a) Customer's or a third-party's changes to hardware, software, or Network Settings; (b) Customer's failure to notify or cooperate as described above; or (c) the acts or omissions of Customer's other providers, contractors, or vendors, shall be deemed an excused performance event, and Everon shall have no liability for any resulting unavailability, delay, or degradation of the services.

vi. Fees and No Service Credits for Carrier/Network Issues. Customer remains obligated to pay all fees and charges in accordance with this Agreement notwithstanding any connectivity-related issues or interruptions arising from the acts or omissions of third-party carriers, Internet service providers, or other network providers, or from network configuration changes not solely caused by Everon's gross negligence or willful misconduct. Unless expressly provided otherwise in an applicable Service Level Agreement, no service credits or other remedies shall be due for outages or degradations attributable in whole or in part to such causes.

3. Warranty

A. General Warranty. Subject to the exclusions stated herein, and in addition to any product-specific warranty terms or exclusions set forth in the Product-Specific Terms, Everon provides the warranties below. EXCEPT FOR THE WARRANTIES SPECIFICALLY SET FORTH BELOW OR IN THE PRODUCT-SPECIFIC TERMS, EVERON EXPRESSLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR USE.

i. *Products Warranty.* Products installed under this Agreement are warranted against defects in material or workmanship for the warranty period stated above, or if no such period is stated, then for ninety (90) days from installation by Everon. Defective Products will be repaired or replaced at Everon's option.

ii. *Services Warranty.* Everon warrants that the Services provided hereunder will be performed in accordance with generally accepted industry standards and practices. If any Services fail to comply with the foregoing standard within the warranty period stated above, or if no such period is stated, within ninety (90) days from the date Services are completed, then Everon will re-perform the non-complying Services during normal business hours, at no additional charge.

B. Limitations and Exclusions.

i. Everon shall perform warranty services during normal business hours (9am to 5pm local time), Monday through Friday, excluding Everon holidays. Customer requests for Everon to perform warranty services outside these hours may result in additional charges.

ii. Everon is not responsible under any warranty for any defect in Products or Services caused by: (a) damage or alterations to the Products or Premises caused by or resulting from any Force Majeure event (defined herein) or the actions or omissions of any third party, whether intentional or unintentional; (b) Customer's failure to follow Products' operating instructions; (c) Customer's failure to provide ordinary care and maintenance to the Products; (d) battery failure or the Products otherwise losing power supply; (e) telecommunications malfunctions or modifications that render it incompatible with the Products or Everon's central station; (f) failure of devices or components designed to fail in order to protect the Products, including but not limited to fuses and circuit breakers; (g) changes requested by Customer after Installation acceptance, including but not limited to adjustments to camera alignment or settings, monitor settings, or other items subject to discretion, after Installation and acceptance by Customer; (h) Customer's use of Products in combination with equipment or software not supplied by Everon, or changes in any of Customer's systems connected (e.g. HVAC) that are connected to the Products but not supplied by Everon; (i) repair of Products for which replacement parts or components are no longer available due to obsolescence or end-of-product life; (j) replacement of Products that are at the end-of-product life, obsolete, and/or are no longer supported by the manufacturer; and (k) normal wear and tear.

iii. To the full extent permitted by law, all warranties shall become voided immediately if Customer permits any person or entity other than Everon, Everon's employees, or Everon's agents to perform maintenance or service to the Products without Everon's prior written approval.

4. Customer's Obligations

A. Customer's Representations and Warranties. Customer represents and warrants that:

- i. Customer owns or leases any equipment Customer provides or allows Everon to use;
- ii. Customer has legal authority to authorize Everon to (a) install Products, (b) use, modify, or connect to previously installed equipment, and (c) provide Services to the Premises;
- iii. Customer will comply with all laws, codes, and regulations related to this Agreement, or to the Premises, the Products, and Services, including but not limited to privacy, data protection, surveillance, audio/video recording, biometrics, labor and employment, civil rights, and consumer protection;
- iv. the Products and Services are ordered for commercial purposes and not for personal, family, or household purposes;
- v. Customer's entry into this Agreement will not breach, violate, or interfere with any other contract or third-party's rights;
- vi. the Premises comply with all applicable safety and work rules, OSHA regulations, and other governmental and contractual requirements as to working conditions;
- vii. if any Services require payment of a prevailing wage under federal or state law, Customer will provide the applicable wage determination to Everon prior to the start of work; and
- viii. that Customer will fully comply with the Customer Responsibilities described in Sec 4.B below.

B. Customer's Responsibilities.

- i. *Responsibilities regarding Products.* Customer agrees to (a) instruct all users on the Products' proper use, (b) test the Products' protective devices and send monthly test signals through the Everon customer portal, (c) turn off, control, or remove all HVAC systems that interfere with alarm detection service, (d) notify Everon immediately upon discovering a defect in the Products, (e) obtain and keep current all necessary permits and licenses required for the Products, and (f) pay all usage fees imposed by any AHJ in connection with the Products.
- ii. *Responsibilities regarding the Premises.* Customer agrees to (a) permit Everon to have reasonable access to the Premises during Everon's normal business hours, (b) cooperate with Everon to obtain any necessary consents and waivers from the Premises owner, if not the Customer, relating to the installation or operation of the Products, or the provision of the Services, (c) supply and maintain all supplemental equipment and facilities necessary for any installation or operation of Products or Services, such as structural changes, conduits, back boxes, commercial power electrical wiring, outlets, bypass or switch units, and associated equipment, equipment room(s), and necessary operating environment as specified by the manufacturers of any goods or equipment to be installed, and (d) remediate any materials defined as being radioactive, infectious, hazardous, dangerous, or toxic by any AHJ ("Hazardous Materials") upon discovery by Everon, prior to Everon continuing work at the affected Premises.
- iii. *System Access Control.* Customer is solely responsible for establishing, implementing, and enforcing all permissioning, authentication, access control, and user management policies relating to the Products and Services, including determining (i) who is granted access to the Products and Services, (ii) what level of access such persons have, and (iii) what data, features, and configuration settings such persons may view, modify, or control. Everon shall not be responsible for unauthorized or inappropriate access, configuration changes, or use by Customer's personnel, contractors, service providers, or any other third-party to whom Customer (directly or indirectly) grants access.

5. Risk of Loss. Everon shall bear the risk of loss or damage to Products until delivery to the Premises. Everon shall be responsible for loss or damage to the Products during testing or installation only to the extent such loss or damage is directly caused by Everon. Customer shall be responsible for security and proper storage of Products after delivery to the Premises and shall bear risk of loss for Products on Premises unless the loss is directly caused by Everon.

6. Termination

A. Termination by Everon.

- i. Everon may terminate the Agreement or any Service(s) provided thereunder, without penalty, upon thirty (30) days' prior written notice, if: (a) Customer fails to follow any recommendations Everon may make for the repair or replacement of defective or discontinued Products not covered under Warranty or an Extended Service Plan; (b) Customer fails to follow the operating instructions provided by Everon; (c) the Products generate excessive false alarms due to circumstances beyond Everon's reasonable control; (d) in Everon's sole opinion, the Premises in which the Product is installed becomes unsafe, unsuitable, or so modified or altered after installation as to render continuation of Service impractical or impossible; (e) in Everon's sole opinion, continuation of the Agreement is impractical or impossible under the circumstances; or (f) Everon is unable to obtain or continue to support technologies, communication facilities, or Products or component parts thereof that are discontinued, become obsolete or are otherwise not commercially available.
- ii. Everon may terminate the Agreement or any Service(s) provided thereunder, without penalty, immediately upon written notice, if: (a) Customer fails to cure any breach of this Agreement, including failure to make payments when due, within thirty (30) days of receiving written notice of such breach; (b) any representation by Customer herein or in any other agreement it has with Everon is materially untrue; (c) Customer breaches any warranty contained herein or in any other agreement it has with Everon; (d) Customer denies Everon reasonable access to Everon-owned Products located at any Premises; or (e) Customer becomes insolvent, becomes a debtor in a bankruptcy or other insolvency proceeding, makes an assignment for the benefit of its creditors, or has a receiver or trustee appointed for Customer or its assets.

B. Termination by Customer.

- i. If Everon has materially breached the Agreement, and that breach is not cured within thirty (30) days after Everon receives written notice of the breach, then Customer shall have the right to terminate the Agreement or any Service(s) upon written notice, without penalty.
- ii. Customer may terminate Recurring Services provided at any individual Premises, upon thirty (30) days' prior written notice, if Customer sells or otherwise ceases owning or occupying an individual Premises, other than through merger or change of control transaction.

C. Effect of Termination or Expiration.

i. Upon termination or expiration of the Term, all Services provided under the Agreement shall terminate.

ii. All Charges due from Customer to Everon shall become immediately due and payable on the date of termination or expiration, including (a) all Charges for Services or Products rendered prior to the effective date of termination or expiration, (b) the percentage of Charges for Installation equivalent to the Percentage of Work Completed as of the effective date of termination or expiration, (c) the costs for any materials, goods, equipment, or Products purchased or allocated for Customer by Everon prior to notice of termination, and (d) any other costs incurred by Everon in reliance on or on behalf of Customer, prior to the effective date of termination or expiration.

iii. If the termination is for any reason other than those permitted in 6.B, then in addition to all fees due under the Agreement for Products and Services rendered prior to termination, Customer shall pay an early termination charge equal to the sum of monthly charges for Recurring Services for the remaining duration of the term of such Recurring Services.

iv. Upon the expiration of the term of any Recurring Services ordered under this Agreement, such Recurring Services shall automatically renew on a month-to-month basis under the terms of this Agreement until terminated by either party by giving no less than thirty (30) days' prior written notice.

7. Limitation of Liability

A. Alarm Event Limitation. The amounts Everon charges Customer are not insurance premiums. Everon is not qualified to assess the value of Customer's property, and Everon's charges are unrelated to the value of Customer's property, any property of others located in or at the Premises, or the risk of loss associated with the Premises. For purposes of this Agreement, an "Alarm Event" shall mean any losses or damages arising from or related to a casualty occurring at Customer's Premises during which the Products and/or the Services operated, operated improperly, failed to operate, or otherwise did not detect, prevent, terminate, warn of, or mitigate losses or damages resulting from the casualty. Such Alarm Event losses or damages may include, but are not limited to, damage to property, personal injury, or death, and may be caused by casualties such as fire, burglary, unauthorized intrusion, assault, or other event. TO THE FULL EXTENT PERMITTED BY LAW, EVERON, ITS PARENTS, SUBSIDIARIES, AND AFFILIATES, AND THEIR RESPECTIVE EMPLOYEES AND AGENTS, SHALL ASSUME NO RISK OF LOSS AND HAVE NO LIABILITY FOR ANY LOSSES OR DAMAGES ARISING FROM OR RELATED TO ANY ALARM EVENT, WHETHER UNDER CONTRACT, WARRANTY, TORT, NEGLIGENCE, OR OTHER LEGAL THEORY OR CLAIM THAT EVERON FAILED TO DETECT, PREVENT, WARN OF, TERMINATE, OR MITIGATE THE CASUALTY UNDERLYING THE ALARM EVENT. THE RISK OF LOSS FOR ALL ALARM EVENTS REMAINS WITH CUSTOMER. Customer releases and waives for itself and its insurer all subrogation and other rights to recover from Everon arising as a result of paying any claim for loss, damage, or injury to Customer or another person arising from or related to an Alarm Event.

B. Consequential Damages. NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, CONSEQUENTIAL, OR INCIDENTAL DAMAGES (INCLUDING BUT NOT LIMITED TO LOSS OF PROFITS) ARISING OUT OF ANY PERFORMANCE OR NON-PERFORMANCE UNDER THIS AGREEMENT, WHETHER SUCH CLAIM FOR DAMAGES IS BASED ON TORT, NEGLIGENCE, STRICT LIABILITY, WARRANTY, CONTRACT, OR ANY OTHER LEGAL THEORY, EVEN IF A PARTY IS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AT ANY TIME PRIOR TO OR DURING THE CONTRACTUAL RELATIONSHIP BETWEEN THE PARTIES.

C. Liability Cap. WITHOUT LIMITING THE FOREGOING SECTIONS, IN NO EVENT SHALL EVERON'S LIABILITY OR THE DAMAGES RECOVERABLE BY CUSTOMER FROM EVERON, AND/OR EVERON'S PARENTS, SUBSIDIARIES, EMPLOYEES, AGENTS, OR AFFILIATES, EXCEED THE TOTAL AMOUNT PAID BY CUSTOMER FOR PRODUCTS AND SERVICES AT THE PREMISES WHERE THE EVENT FOR WHICH EVERON IS LIABLE OCCURRED, OVER THE TWELVE (12) MONTHS PRECEDING THE EVENT FOR WHICH EVERON IS LIABLE.

8. Indemnification

A. Indemnification by Everon. Everon shall indemnify and hold Customer and its owners, employees, and officers harmless from any and all liabilities, losses, damages, fines, penalties, costs, and expenses, including reasonable attorneys' fees (collectively, "Losses") relating to any and all third party claims, demands and course of actions ("Claims") arising from or related to: (i) the negligence or intentional misconduct of Everon, its agents, or employee, but excluding any Losses arising from or related to an Alarm Event; and (ii) any allegation that a Product infringes any third party intellectual property right, to the same extent that Everon is indemnified by the manufacturer or distributor of the applicable Product for the Losses.

B. Indemnification by Customer. Customer shall indemnify and hold Everon and its affiliates, parents, directors, employees, agents, and officers harmless from any and all Losses relating to Claims arising from or related to: (i) the negligence or intentional misconduct by Customer, its agents, employees, contractors, and subcontractors; (ii) an Alarm Event; (iii) Customer's selection, activation, or configuration of any Product or Service (iv) any breach of any representation or warranty made by Customer in the Agreement; (v) Customer's failure to follow or comply with any law applicable to the Products or Services, and (vi) any defect, hazardous condition, or Hazardous Materials present at the Premises.

9. Insurance. During the term of the Agreement, Everon will maintain the following insurance policies in full force and effect: (a) comprehensive general liability insurance with a limit of one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) general aggregate; (b) statutory workers' compensation and employer's liability insurance meeting all applicable federal and state workers' compensation laws; and (c) commercial automobile liability covering bodily injury and property damage, with a combined single limit of two million dollars (\$2,000,000) per occurrence. Certificates of insurance naming Customer as an additional insured are available upon request. Neither the existence of such insurance policies nor the terms of this Section shall be deemed to modify any limitation of liability or indemnification obligation under this Agreement.

10. Intellectual Property.

A. No Transfer of IP. The parties acknowledge that one or both parties may have certain intellectual property rights that may be revealed or provided to the other party in accordance with the Agreement. Each party acknowledges that the Agreement does not grant any right or title of ownership in their respective intellectual property rights to the other unless specifically provided in the Agreement. Any intellectual property shall remain the originator's property unless otherwise provided in the Agreement.

B. Third Party Products and Software.

i. Everon is a reseller of certain software, licenses, subscriptions, products, services, and equipment ("Third-Party Services") performed, provided, manufactured, maintained, and/or managed by independent contractors ("Vendor(s)").

ii. "EULA" means all product and services documentation provided by Vendor and all end user license agreements Vendor may require Customer to enter into. EULAs are available on Vendors' websites and upon request. Customer represents that it has read and agrees to any applicable EULA prior to entering into this Agreement. Customer agrees that it is solely responsible for complying with all terms of any applicable EULA.

iii. Third-Party Services are sold only with the warranties provided in the applicable EULA. EVERON MAKES NO OTHER REPRESENTATION OR WARRANTY REGARDING THE THIRD-PARTY SERVICES. ALL SALES OF SOFTWARE LICENSES ARE FINAL.

iv. Customer agrees that Everon may pass through any price change in Vendor's cost of Third-Party Services upon written notice to Customer. Customer shall be responsible for, and shall reimburse if Everon pays, any charges from Vendor resulting from (a) Customer's use of the Third-Party Services beyond that

purchased under the Agreement and the EULA, and (b) Customer's premature termination of any Third-Party Services that are subject to a term agreement.

v. In addition to and without limiting any other indemnification obligations under the Agreement, Customer shall indemnify and hold Everon harmless to the same extent Customer indemnifies Vendor under an applicable EULA and from any Losses arising from or related to: (a) Customer's breach of any applicable EULA; (b) any actual or alleged compromise, unauthorized access, disclosure, theft, loss, or unauthorized use of Customer information or data in connection with the Third-Party Service; and (c) any failure by Vendor to provide the Third-Party Services, in part or in whole.

C. Data Usage. Everon, Vendors, or their respective designee(s), shall use Customer data, records, and information only: (a) for the specific purpose for which it was submitted; (b) to provide and improve Products and Services; (c) for analytics and research purposes related to Products and Services; (d) to monitor compliance with this Agreement; and (e) for any other purpose permitted in this Agreement or in any other applicable terms and conditions.

D. Customer Data Sets. Customer acknowledges that Customer and/or third-parties acting on its behalf may use in-house, proprietary, third-party, or other external data sets, models, or content (collectively, "Customer Data Sets") in connection with the Products and Services. The selection, legality, accuracy, quality, and use or misuse of any Customer Data Sets, and any outcomes generated from their use with or through the Products and Services, are solely the responsibility of Customer. Everon is not required to review, approve, monitor, or control any Customer Data Sets and may be entirely unaware of their nature, source, or use. Everon shall have no responsibility or liability arising out of or related to any Customer Data Sets or their combination with, or use in connection with, the Products and Services.

11. Force Majeure. Everon shall not be responsible for any delays or costs caused by acts of God (such as fires, earthquakes, floods, hurricanes, tropical storms, tornadoes, lightning, explosions, and other severe acts of nature or weather), war, revolutions, acts of terrorism, epidemics, pandemics, contagions, acts of governmental authorities such as expropriation, condemnation, quarantining, executive orders and changes in laws and regulations, raw material shortages, component shortages, supply chain disruptions, strikes, labor disputes, or for any other cause beyond Everon's reasonable control ("Force Majeure"). Everon shall be entitled to a Change Order and reimbursement for all demonstrable costs incurred due to Force Majeure and an extension of time equivalent to the delay caused by Force Majeure.

12. Confidentiality. During the Agreement, each party may disclose to the other confidential information, the disclosure of which to third parties would be damaging. Confidential information shall include any information relating to the identity of the party's customers, the nature of their relationship with their customers, the nature of the other party's business, or the rates charged by it to third parties. The parties agree not to make use of this information other than for the performance of the Agreement, to release it only to employees requiring such information and only after ensuring that such employees are aware of the terms of this Section, and not to release or disclose it to any other party other than as required by law. The parties further agree not to use any Services performed under the Agreement for advertising, portfolio, or other promotional purposes without the written consent of the other party. Confidential information shall not include any information that: (a) was, is, or becomes public information through no fault of the receiving party; (b) was in the possession of the receiving Party before the commencement of this Agreement; (c) is developed independently by the receiving Party; or (d) must be disclosed pursuant to or as required by law or by a court or other tribunal of competent jurisdiction. The obligations under this section shall survive the termination or expiration of the Agreement for three (3) years.

13. Non-Solicit of Employees. During the term of this Agreement and for one year following its termination or expiration, neither Party shall solicit for employment any employee of the other Party who performed or performs services in connection with this Agreement; provided, however, that this Section shall not prohibit either Party from making general public promotions or solicitations for employment, nor from hiring any person who responds to any such general public promotion or solicitation.

14. Miscellaneous.

A. Nature of Relationship. Everon is an independent contractor and not an employee, agent, joint venturer, or partner of Customer.

B. License Information. Everon state license information is available at <https://www.everonsolutions.com/about/licenses-credentials/licenses>.

C. Export Control. Customer shall not export or re-export, directly or indirectly, any: (i) Product or Service provided under this Agreement; (ii) technical data; (iii) software; (iv) information; or (v) items acquired under this Agreement to any country for which the United States Government (or any agency thereof) requires an export license or other approval without first obtaining any licenses, consents or permits that may be required under the applicable laws of the U.S. or other foreign jurisdictions and shall incorporate in all export shipping documents the applicable destination control statements. Customer shall, at its own expense, defend, indemnify, and save harmless Everon from and against all Losses assessed against or suffered by Everon as a result of an allegation or claim of noncompliance by Customer with this Section. The obligations contained in this Section shall survive the termination or expiration of this Agreement.

D. Conflicts of Interest. Everon does not permit the offering or acceptance of gifts or gratuities by Everon employees from parties with whom Everon is contracting for services, products, or other matters, and Customer shall not make any offer to any Everon employee that would violate this policy. Customer further represents and warrants that there is no financial or business relationship or any other conflict of interest that Customer has with or has offered to any employee of Everon. In the event Everon determines any offer of gifts or gratuities has been made by Customer to an Everon employee or a financial or business relationship or other conflict of interest has been offered to or exists between Customer and an Everon employee, Everon may terminate this Agreement, without penalty, upon five (5) days' prior written notice to Customer.

E. Survival. Sections 3 (Warranty), 5 (Risk of Loss), 7 (Limitation of Liability), 8 (Indemnity), and 12 (Confidentiality) shall survive any termination or expiration of the Agreement.

F. Assignment. Customer may not assign the Agreement or any right thereunder without the prior written consent of Everon, which consent shall not be unreasonably conditioned, withheld, or delayed. Everon may subcontract any portion of the work described in the Agreement.

G. Severability. In the event any one or more of the provisions of this Agreement is held to be unenforceable or invalid under applicable law, such unenforceability or invalidity shall not affect any other provision of this Agreement.

H. Cross-Default. A default by Customer under the Agreement shall be a default of all Agreements between Everon and Customer.

I. Remedies. All remedies under the Agreement are cumulative and in addition to any other rights at law or equity that a party may have.

J. Amendment. The Agreement may be amended or modified only by a writing signed by both parties. Any purported oral amendment or modification is void.

K. Notice. Any and all notices required or permitted to be given under the Agreement shall be in writing and delivered via certified or registered mail, or by overnight courier. Notices to Everon shall be deemed duly given on the date received by Everon at the following address: Everon LLC, Attn: General Counsel, 1501 Yamato Road, Boca Raton, FL 33431. Notices to Customer shall be deemed duly given on the date received by Customer at the address for Customer stated in the Agreement, or if no such address is provided, at any Premises.

L. Waiver. The waiver by either party of any right under the Agreement or any breach of the Agreement shall not operate as, or be construed as, a waiver of any subsequent right under or breach of the Agreement.

M. Governing Law; Dispute Resolution. This Agreement and any dispute or claim arising under it shall be governed by the laws of the state of Florida, without

giving effect to its conflicts of law rules. Any and all matters of dispute between the parties to this Agreement, whether regarding performance of the Agreement, interpretation of any term or provision of this Agreement, or other dispute, shall be decided by arbitration conducted under the Commercial Arbitration Rules of the American Arbitration Association in Boca Raton, Florida, with the arbitrator's costs borne equally by the Parties. The enforceability of this arbitration provision shall be determined by arbitration. The arbitrator(s)' decision shall be final and binding on the Parties.

N. Customer Acknowledgement and Duty to Raise Concerns. Customer represents that, prior to entering into this Agreement and prior to placing any order for Products or Services hereunder, it has had the opportunity to consult with its own legal and other advisors regarding the intended use of the Products and Services. Any concerns regarding legal or regulatory restrictions on Customer's use of the Products and Services - including but not limited to restrictions arising out of Customer's relationships with particular investors, lenders, governmental entities, or participation in tax credits or other governmental or private incentive programs - shall be raised by Customer with Everon in writing prior to entering into the applicable order. Everon has no obligation to identify, interpret, or advise on any such restrictions.

O. Entire Agreement. The Agreement contains the entire agreement between the parties with respect to the subject matter of the Agreement, and supersedes any and all prior agreements or understandings, whether written or oral. The parties agree that there are no oral or written agreements, representations, or understandings by or between the parties regarding the subject matter of the Agreement that are not contained in the Agreement.

P. Electronic Signature; Counterparts. The Agreement may be signed and/or delivered by electronic means (such as e-mail), and all such signatures and electronic transmissions of this Agreement are to be treated as originals for all purposes and given the same legal force and effect as a signed paper contract. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all such separate counterparts shall together constitute but one and the same agreement.

Signatures

Florida law requires alarm verification before Everon can contact a law enforcement agency for alarm dispatch. Customers both using the protected premise to store firearms or ammunition and holding a valid federal firearms license as a manufacturer, importer, or dealer of firearms ammunition may opt out of the alarm verification process by contacting Everon at 866-806-2166.

IN WITNESS HEREOF, Customer and Everon have caused this Agreement to be executed by their duly authorized representatives below.

[[SertifiSSStamp_1]]

[[SertifiSSStamp_2]]

Customer Signature

Everon Authorized Manager



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Consideration of Resolution 2026-07,
Approving a Proposed Budget for
Fiscal Year 2026/2027,
and Setting a Public Hearing Date
[suggested date August 21, 2026]

(provided under separate cover)



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Consideration of Resolution 2026-08,
Designating Date, Time and Place
of Public Hearing on Adoption of
Rules of Procedure
[suggested date August 21, 2026]

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Parker Road Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Alachua County, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

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

SECTION 1. A Public Hearing will be held to adopt the District’s Rules of Procedure on _____, 2026, at 11:30 a.m., at 11701 SW 30th Avenue, Gainesville, Florida 32608.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 15th day of May, 2026.

ATTEST:

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

**RULES OF PROCEDURE
PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT
RULE NO. _____**

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

- (1) The Parker Road Community Development District (the “**District**”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the “**Rules**”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

- (1) Board of Supervisors. The Board of Supervisors of the District (the “**Board**”) shall consist of five (5) members. Members of the Board (“**Supervisors**”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
 - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
 - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
 - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
 - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
 - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

- (b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.
- (c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.
- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled “**Record of Proceedings**,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.
- (7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, “**voting conflict of interest**” shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
 - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

- (b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.
- (c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.
- (d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
 - (b) Official minutes of meetings, including adopted resolutions of the Board;
 - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
 - (d) Adopted engineer's reports;
 - (e) Adopted assessment methodologies/reports;
 - (f) Adopted disclosure of public financing;
 - (g) Limited Offering Memorandum for each financing undertaken by the District;
 - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
 - (i) District policies and rules;
 - (j) Fiscal year end audits; and
 - (k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

- (2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.
- (7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 723-5900. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District’s website at least seven (7) days prior to such meeting, hearing, or workshop.

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comments
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager
 - 1. Financial Report
 - 2. Approval of Expenditures
- Supervisor’s requests and comments

Adjournment

- (4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.
- (5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.
- (6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.
- (7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.
- (8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
- (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
 - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
 - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.
- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

- (14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
 - (a) Prevent and detect “**fraud**,” “**waste**” and “**abuse**” as those terms are defined in section 11.45(1),
 - (b) Florida Statutes; and
 - (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (d) Support economical and efficient operations; and
 - (e) Ensure reliability of financial records and reports; and
 - (f) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.

- (4) Notice of Rule Development.

- (a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule (“**Notice of Rule Development**”) setting forth the following:
 - (i) the subject area to be addressed by rule development;
 - (ii) A short, plain explanation of the purpose and effect of the proposed rule;
 - (iii) The grant of rulemaking authority for the proposed rule;
 - (iv) The law being implemented;
 - (v) The proposed rule number; and
 - (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.
- (b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

- (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the “**Notice of Rulemaking**”) setting forth the following:
 - (i) A short, plain explanation of the purpose and effect of the proposed rule;
 - (ii) The proposed rule number;
 - (iii) A summary of the proposed rule or amendment;
 - (v) The grant of rulemaking authority for the proposed rule;
 - (vi) The law being implemented or interpreted;
 - (vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

- (viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;
 - (ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;
 - (x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;
 - (xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;
 - (x) The date, time, and location of the public hearing on the proposed rule;
 - (xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and
 - (xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.
- (b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

- (c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.
 - (d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.
- (6) Modification of Rules.
- (a) Technical Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of correction ("**Notice of Correction**") if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.
 - (ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.
 - (b) Substantive Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of change ("**Notice of Change**") if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests

of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;
2. In response to written materials submitted to the District; or
3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

- (a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.
- (b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.
- (d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.
- (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
- (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
 - (i) The place, date, and time of the workshop;
 - (ii) The subject area that will be addressed; and
 - (iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
- (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
- (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
 - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the “**Notice of Denial of Rulemaking Petition**”). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

(a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing (“**Notice of Public Hearing**”) in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the

scheduled public hearing. The Notice of Public Hearing shall include the following information:

- (i) The date, time, and location of the public hearing; and
- (ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

- (a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.
- (b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the “**Notice of Emergency Rule**”) which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:
 - (i) The full text of the rule(s); and
 - (ii) The District’s findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.
- (c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

- (i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the “**Notice of Renewal of Emergency Rule**”) shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.
- (ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.
- (d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.
- (e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.
- (f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:
 - (i) The full text of the emergency rule and a summary thereof;
 - (ii) The rule number; and
 - (iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.
- (12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

- (13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:
- (a) A copy of the rule;
 - (b) Any material incorporated by reference in the rule;
 - (c) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;
 - (e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;
 - (f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and
 - (g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.
- (14) Petitions to Challenge Rules.
- (a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District’s authority.
 - (i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.
 - (ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.
 - (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation

of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.

- (f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.
- (15) Variations and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, “**substantial hardship**” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, “**principles of fairness**” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
- (b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:
- (i) The rule from which a variance or waiver is requested;
- (ii) The type of action requested;
- (iii) The specific facts that would justify a waiver or variance for the petitioner; and
- (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

- (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
- (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Review of Adopted Rules.

- (a) By January 1, 2026, District staff shall prepare a report that summarizes the District's existing rules anticipated to be reviewed during the current fiscal year, if any, and the recommended action on each rule (the "**Existing Rule Review Report**"). The Existing Rule Review Report shall be presented to the District's Board at a noticed Board meeting as soon as practicable after preparation by District staff. District staff shall continue to annually prepare an updated Existing Rule Review Report by January 1 of each year until all District rules have been reviewed. The District is not bound to review its existing rules in accordance with the schedule set forth in an Existing Rule Review Report, but is required to complete the review of at least twenty (20%) percent of its existing rules per year until all existing rules have been reviewed in accordance with this Section. In any event, all existing rules of the District shall be reviewed by July 1, 2030.
- (b) Any new rule adopted after July 1, 2025, must be reviewed in the fifth year following adoption. Such review must be completed before the day that marks the sixth year since the adoption of the rule.
- (c) In conducting its rule review process, the District shall determine whether each rule:
 - (i) Is a valid exercise of delegated legislative authority;
 - (ii) Has current statutory authority;
 - (iii) Reiterates or paraphrases statutory material;
 - (iv) Is in proper form;

- (v) Is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements;
 - (vi) Requires a technical or substantive update to reflect current use; and
 - (vii) Requires updated references to statutory citations and incorporated materials.
- (d) By April 1 of each year in which a rule review is being undertaken, the District shall adopt a resolution evidencing the completion of rule review and authorizing one of the following actions relative to its rule review (the “**Rule Review Resolution**”):
- (i) If the District determines that no change is necessary, the District Rule Review Resolution shall include the following information:
 - 1. A copy of the reviewed rule;
 - 2. A written statement of its intended action; and
 - 3. Its assessment of factors specified in Section 16(c) of this Rule.
 - (ii) If the District determines that one or more technical changes are necessary, the District Rule Review Resolution shall include the following information:
 - 1. A copy of the reviewed rule and the recommended technical change or changes coded by underlining new text and striking through deleted text;
 - 2. A written statement of its intended action;
 - 3. Its assessment of the factors specified in Section 16(c) of this Rule; and
 - 4. The facts and circumstances justifying the technical change or changes to the reviewed rule.
 - (iii) If the District determines that the rule requires a substantive change, the District shall promptly initiate rulemaking in accordance with this Rule to make all changes, including any technical changes, and the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule;
 2. The recommended change or changes coded by underlining new text and striking through deleted text;
 3. A written statement of its intended action; and
 4. Its assessment of factors specified in Section 16(c) of this Rule.
- (iv) If the District determines that the rule should be repealed, the District shall promptly initiate the repeal the rule in accordance with this Rule, and the District Rule Review Resolution shall include the following information:
1. A written statement of its intended action; and
 2. Its assessment of factors specified in subsection 16(c) of this Rule.

(e) The rule review is completed upon the District’s adoption of the Rule Review Resolution and, if there is a substantive change or repeal of a rule approved the Board, the timely commencement of the rulemaking or rule repeal process set forth in this Rule. Promptly after completion of the rule review, the District shall publish a notice of the completed rule review (“**Notice of Completed Rule Review**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Completed Rule Review shall identify the action taken by the District with respect to the reviewed rule.

(17) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.

Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

- (1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.
- (3) Definitions.
 - (a) **“Competitive Solicitation”** means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.
 - (b) **“Continuing Contract”** means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars (\$2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars (\$200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.
 - (c) **“Contractual Service”** means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.
 - (d) **“Design-Build Contract”** means a single contract with a Design-Build Firm for the design and construction of a public construction project.

- (e) **“Design-Build Firm”** means a partnership, corporation or other legal entity that:
 - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
 - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) **“Design Criteria Package”** means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) **“Design Criteria Professional”** means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) **“Emergency Purchase”** means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) **“Invitation to Bid”** is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) **“Invitation to Negotiate”** means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) **“Negotiate”** means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) **“Professional Services”** means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm’s or individual’s professional employment or practice.
- (m) **“Proposal (or Reply or Response) Most Advantageous to the District”** means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
 - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
 - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
 - (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) **“Purchase”** means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) **“Request for Proposals”** or **“RFP”** is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

- (p) **“Responsive and Responsible Bidder”** means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. **“Responsive and Responsible Vendor”** means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual;
 - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
 - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) **“Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response”** all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, “**Project**” means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm’s qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District’s Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

- (3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

- (a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:
 - (i) The ability and adequacy of the professional personnel employed by each consultant;
 - (ii) Whether a consultant is a certified minority business enterprise;
 - (iii) Each consultant's past performance;
 - (iv) The willingness of each consultant to meet time and budget requirements;
 - (v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;
 - (vi) The recent, current, and projected workloads of each consultant; and
 - (vii) The volume of work previously awarded to each consultant by the District.
- (b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.
- (c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

- (a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.
- (b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that “wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.” In addition, any professional service contract under which such a certificate is required, shall contain a provision that “the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.”
- (c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.
- (d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

- (6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. “**Auditing Services**” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

- (1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee (“**Committee**”), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.
- (2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
 - (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and
- (iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

- (b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:
 - (i) Ability of personnel;
 - (ii) Experience;
 - (iii) Ability to furnish the required services; and
 - (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

- (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

- (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (6) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

- (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

- (1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.
- (2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:
 - (a) The Board shall cause to be prepared a Notice of Invitation to Bid.
 - (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.
 - (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.
 - (d) Bids shall be opened at the time and place noted in the Invitation to Bid.
 - (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.
 - (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.
 - (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

- (1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:
 - (a) The Board shall cause to be prepared a Request for Qualifications.
 - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.
 - (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars (\$250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars (\$250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars (\$500,000).
 - (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
 - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

- (f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

- (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:
 - (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
 - (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
 - (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
 - (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
 - (v) The vendor’s qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

- (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.
- (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- (xii) The vendor or affiliate(s) has been convicted of a contract crime.
 - 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
 - 2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

- (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

- (i) Impacts on project schedule, cost, or quality of work;
- (ii) Unsafe conditions allowed to exist;
- (iii) Complaints from the public;
- (iv) Delay or interference with the bidding process;
- (v) The potential for repetition;
- (vi) Integrity of the public contracting process;
- (vii) Effect on the health, safety, and welfare of the public.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

- (d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.
- (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (1) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

- (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

- (1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:
- (2) Procedure.
 - (a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.
 - (b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.
 - (c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.
 - (i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.
 - (ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.
2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:
 - a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;
 - b. Hold all required applicable federal licenses in good standing, if any;
 - c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;
 - d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.
7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
 9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
 10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.
- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

- (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
- (5) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

- (1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of “**goods, supplies, and materials**” do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be

entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
 - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
 - (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
 - (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.
 - (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
 - (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.

Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

- (a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

- (b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

- (d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:
 - (a) Administer oaths and affirmations;
 - (b) Rule upon offers of proof and receive relevant evidence;
 - (c) Regulate the course of the hearing, including any pre-hearing matters;

- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

- (5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.
- (7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 120.69(2)(a), 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective _____, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Review and Acceptance of Fiscal Year 2025
Financial Audit Report



May 4, 2026

To the Board of Supervisors
Parker Road Community Development District
Alachua County, Florida

We have audited the financial statements of Parker Road Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 4, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District’s compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District’s financial report—titled *Independent Auditor’s Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

Grau & Associates

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Parker Road Community Development District
Alachua County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Parker Road Community Development District, Alachua County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 4, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Parker Road Community Development District, Alachua County, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$464,267.
- The change in the District's total net position in comparison with the prior fiscal year was \$74,893, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,790,095, an increase of \$82,802 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items and deposits, restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), recreation and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2025	2024
Assets, excluding capital assets	\$ 2,110,149	\$ 1,834,904
Capital assets, net of depreciation	13,554,949	14,060,266
Total assets	15,665,098	15,895,170
Liabilities, excluding long-term liabilities	594,958	411,553
Long-term liabilities	14,605,873	15,094,243
Total liabilities	15,200,831	15,505,796
Net position		
Net investment in capital assets	(1,050,924)	(1,033,977)
Restricted	836,667	795,139
Unrestricted	678,524	628,212
Total net position	\$ 464,267	\$ 389,374

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

	2025	2024
CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:		
Program revenues		
Charges for services	\$ 2,907,585	\$ 2,927,372
Operating grants and contributions	39,528	43,010
Capital grants and contributions	3,146	2,596
General revenues		
Miscellaneous and interest	40,817	22,980
Total revenues	<u>2,991,076</u>	<u>2,995,958</u>
Expenses:		
General government	336,036	244,069
Maintenance and operations	1,380,440	1,337,563
Recreation	525,655	562,433
Interest	674,052	695,072
Total expenses	<u>2,916,183</u>	<u>2,839,137</u>
Change in net position	<u>74,893</u>	<u>156,821</u>
Net position - beginning	<u>389,374</u>	<u>232,553</u>
Net position - ending	<u>\$ 464,267</u>	<u>\$ 389,374</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was \$2,916,183. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessments and investment earnings. The increase in expenses in the current fiscal year is primarily due to the increase in general and administrative expenses.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to reallocate appropriations among line items; total budgeted revenues and appropriations did not change. Actual general fund expenditures for the fiscal year ended September 30, 2025 exceeded appropriations by \$3,823. The over expenditures were funded by available fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$20,111,169 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$6,556,220 has been taken, which resulted in a net book value of \$13,554,949. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$14,645,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Parker Road Community Development District's Finance Department at 3501 Quadrangle Blvd, Suite 270, Orlando, Florida 32817.

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 974,796
Assessments receivable	130,001
Accounts receivable	425
Interest receivable	2,947
Prepaid items and deposits	20,990
Restricted assets:	
Investments	980,990
Capital assets:	
Nondepreciable	1,101,000
Depreciable, net	12,453,949
Total assets	15,665,098
 LIABILITIES	
Accounts payable	314,906
Accrued interest payable	274,904
Unearned revenue	5,148
Non-current liabilities:	
Due within one year	510,000
Due in more than one year	14,095,873
Total liabilities	15,200,831
 NET POSITION	
Net investment in capital assets	(1,050,924)
Restricted for debt service	739,252
Restricted for capital projects	97,415
Unrestricted	678,524
Total net position	\$ 464,267

See notes to the financial statements

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Primary government:					Governmental
Governmental activities:					Activities
General government	\$ 336,036	\$ 336,036	\$ -	\$ -	\$ -
Maintenance and operations	1,380,440	1,393,081	-	3,146	15,787
Recreation	525,655	17,192	-	-	(508,463)
Interest on long-term debt	674,052	1,161,276	39,528	-	526,752
Total governmental activities	2,916,183	2,907,585	39,528	3,146	34,076
			General revenues:		
			Unrestricted investment earnings		40,817
			Total general revenues		40,817
			Change in net position		74,893
			Net position - beginning		389,374
			Net position - ending		\$ 464,267

See notes to the financial statements

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 974,796	\$ -	\$ -	\$ 974,796
Investments	-	883,866	97,124	980,990
Assessments receivable	2,367	127,634	-	130,001
Accounts receivable	425	-	-	425
Interest receivable	-	2,656	291	2,947
Prepaid items and deposits	20,990	-	-	20,990
Total assets	<u>\$ 998,578</u>	<u>\$ 1,014,156</u>	<u>\$ 97,415</u>	<u>\$ 2,110,149</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 314,906	\$ -	\$ -	\$ 314,906
Unearned revenue	5,148	-	-	5,148
Total liabilities	<u>320,054</u>	<u>-</u>	<u>-</u>	<u>320,054</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	20,990	-	-	20,990
Restricted for:				
Debt service	-	1,014,156	-	1,014,156
Capital projects	-	-	97,415	97,415
Unassigned	657,534	-	-	657,534
Total fund balances	<u>678,524</u>	<u>1,014,156</u>	<u>97,415</u>	<u>1,790,095</u>
Total liabilities and fund balances	<u>\$ 998,578</u>	<u>\$ 1,014,156</u>	<u>\$ 97,415</u>	<u>\$ 2,110,149</u>

See notes to the financial statements

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 1,790,095

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	20,111,169	
Accumulated depreciation	<u>(6,556,220)</u>	13,554,949

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(274,904)	
Bonds payable	(14,645,000)	
Unamortized original issue discount	<u>39,127</u>	<u>(14,880,777)</u>
Net position of governmental activities		<u>\$ 464,267</u>

See notes to the financial statements

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 1,729,117	\$ 1,161,276	\$ -	\$ 2,890,393
Interest income	40,817	39,528	3,146	83,491
Miscellaneous revenues	17,192	-	-	17,192
Total revenues	<u>1,787,126</u>	<u>1,200,804</u>	<u>3,146</u>	<u>2,991,076</u>
EXPENDITURES				
Current:				
General government	336,036	-	-	336,036
Maintenance and operations	789,728	-	-	789,728
Recreation	336,054	-	-	336,054
Debt service:				
Principal	-	490,000	-	490,000
Interest	-	681,460	-	681,460
Capital outlay	274,996	-	-	274,996
Total expenditures	<u>1,736,814</u>	<u>1,171,460</u>	<u>-</u>	<u>2,908,274</u>
Excess (deficiency) of revenues over (under) expenditures	50,312	29,344	3,146	82,802
OTHER FINANCING SOURCES (USES)				
Interfund transfers	-	(24,659)	24,659	-
Total other financing sources (uses)	<u>-</u>	<u>(24,659)</u>	<u>24,659</u>	<u>-</u>
Net change in fund balances	50,312	4,685	27,805	82,802
Fund balances - beginning	<u>628,212</u>	<u>1,009,471</u>	<u>69,610</u>	<u>1,707,293</u>
Fund balances - ending	<u>\$ 678,524</u>	<u>\$ 1,014,156</u>	<u>\$ 97,415</u>	<u>\$ 1,790,095</u>

See notes to the financial statements

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$	82,802
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is eliminated and is capitalized in the statement of net position as capital assets.		274,996
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.		(780,313)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		490,000
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(1,630)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.		9,038
Change in net position of governmental activities	\$	<u>74,893</u>

See notes to the financial statements

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Parker Road Community Development District ("District") was established by Ordinance 06-10 of the Board of County Commissioners of Alachua County, Florida enacted on May 23, 2006. The District was established pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all assessable property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 and, if collected using the Uniform Method of Collection, with discounts available for payments through February 28 and become delinquent on April 1. Alternatively, the District adopts a resolution providing for the collection dates and directly collects the assessments.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure - storm water system	25
Amenity center	30
Infrastructure - other	20

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Obligation Fund Class D	\$ 980,990	S&P AAAM	Weighted average of the fund portfolio: 48 days
Total Investments	<u>\$ 980,990</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025, were as follows:

Fund	Transfer in	Transfer out
Debt service	\$ -	\$ 24,659
Capital projects	24,659	-
	<u>\$ 24,659</u>	<u>\$ 24,659</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land improvements	\$ 1,101,000	\$ -	\$ -	\$ 1,101,000
Total capital assets, not being depreciated	1,101,000	-	-	1,101,000
Capital assets, being depreciated				
Infrastructure - storm water system	6,164,593	-	-	6,164,593
Amenity center	5,688,029	274,996	-	5,963,025
Infrastructure - other	6,882,551	-	-	6,882,551
Total capital assets, being depreciated	18,735,173	274,996	-	19,010,169
Less accumulated depreciation for:				
Infrastructure - storm water system	(1,854,756)	(246,584)	-	(2,101,340)
Amenity center	(1,137,606)	(189,601)	-	(1,327,207)
Infrastructure - other	(2,783,545)	(344,128)	-	(3,127,673)
Total accumulated depreciation	(5,775,907)	(780,313)	-	(6,556,220)
Total capital assets, being depreciated, net	12,959,266	(505,317)	-	12,453,949
Governmental activities capital assets	\$ 14,060,266	\$ (505,317)	\$ -	\$ 13,554,949

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Maintenance and operations	\$ 590,712
Recreation	189,601
	<u>\$ 780,313</u>

NOTE 7 – LONG-TERM LIABILITIES

Series 2007A

In June 2007, the District issued \$17,880,000 of Capital Improvement Revenue Bonds, Series 2007 consisting of \$9,300,000 Term Bonds, Series 2007A, due May 1, 2038, with a fixed interest rate of 5.60% and \$8,580,000 Term Bonds, Series 2007B, due May 1, 2015 with a fixed interest rate of 5.35%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing May 1, 2009, through May 1, 2038, for Series 2007A Bonds whereas the Series 2007B Bonds were fully retired during the prior fiscal year.

The Series 2007A Bonds are subject to optional redemption as outlined in the Bond Indenture. The Series 2007A Bonds are subject to extraordinary mandatory redemption in a manner outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. In fiscal year 2015, the Series 2007 Bond Indenture was amended to eliminate the reserve requirement. The District was in compliance with the requirements at September 30, 2025.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2020

On February 24, 2020, the District issued \$10,655,000 of Capital Improvement Refunding and Revenue Bonds, Series 2020, consisting of multiple term bonds with due dates ranging from May 1, 2025 – May 1, 2050, and fixed interest rates ranging from 3.1% to 4.1%. The Bonds were issued to refund a portion of the Series 2007A Bonds, finance the acquisition and construction of certain improvements for the benefit of the District, and finance the repayment of previous Developer advances. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2022, through May 1, 2050.

The Series 2020 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2020 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2007A	\$ 5,325,000	\$ -	\$ 260,000	\$ 5,065,000	\$ 275,000
Series 2020	9,810,000	-	230,000	9,580,000	235,000
Less: issuance discount	(40,757)	-	(1,630)	(39,127)	-
Total	<u>\$ 15,094,243</u>	<u>\$ -</u>	<u>\$ 488,370</u>	<u>\$ 14,605,873</u>	<u>\$ 510,000</u>

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 510,000	\$ 659,770	\$ 1,169,770
2027	535,000	636,439	1,171,439
2028	555,000	611,930	1,166,930
2029	580,000	586,413	1,166,413
2030	610,000	559,718	1,169,718
2031-2035	3,530,000	2,331,616	5,861,616
2036-2040	3,345,000	1,412,103	4,757,103
2041-2045	2,235,000	845,215	3,080,215
2046-2050	2,745,000	346,860	3,091,860
	<u>\$ 14,645,000</u>	<u>\$ 7,990,064</u>	<u>\$ 22,635,064</u>

NOTE 8 – DEVELOPER TRANSACTIONS AND CONCENTRATION

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 1,722,991	\$ 1,722,991	\$ 1,729,117	\$ 6,126
Interest income	10,000	10,000	40,817	30,817
Miscellaneous revenues	-	-	17,192	17,192
Total revenues	<u>1,732,991</u>	<u>1,732,991</u>	<u>1,787,126</u>	<u>54,135</u>
EXPENDITURES				
Current:				
General government	512,430	613,108	336,036	277,072
Maintenance and operations	768,625	718,997	789,728	(70,731)
Recreation	451,936	400,886	336,054	64,832
Capital outlay	-	-	274,996	(274,996)
Total expenditures	<u>1,732,991</u>	<u>1,732,991</u>	<u>1,736,814</u>	<u>(3,823)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	50,312	<u>\$ 50,312</u>
Fund balance - beginning			<u>628,212</u>	
Fund balance - ending			<u>\$ 678,524</u>	

See notes to required supplementary information

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to reallocate appropriations among line items; total budgeted revenues and appropriations did not change. Actual general fund expenditures for the fiscal year ended September 30, 2025 exceeded appropriations by \$3,823. The over expenditures were funded by available fund balance.

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
ALACHUA COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	17
Employee compensation	0
Independent contractor compensation	\$198,607.44
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$1,834.80 Debt service - Series 2007 - \$821.28 - 2,450.00 Debt service - Series 2020 - \$1,029.79 - 1,647.87
Assessment collected	\$ 2,890,393.00
Outstanding Bonds:	
Series 2007, due May 1, 2038	\$ 5,065,000.00
Series 2020, due May 1, 2050	\$ 9,580,000.00



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Parker Road Community Development District
Alachua County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Parker Road Community Development District, Alachua County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 4, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

May 4, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Parker Road Community Development District
Alachua County, Florida

We have examined Parker Road Community Development District, Alachua County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This 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, management, and the Board of Supervisors of Parker Road Community Development District, Alachua County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 4, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Parker Road Community Development District
Alachua County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Parker Road Community Development District, Alachua County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 4, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 4, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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, as described in the first paragraph, we 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 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 Parker Road Community Development District, Alachua County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Parker Road Community Development District, Alachua County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 4, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Ratification of All Florida Enterprises Proposal
for Lot 773 Fence Repair

ESTIMATE

All Florida Enterprises
P.O. Box 1320
Newberry, FL 32669
(352) 472-3550



Oakmont at Gainesville (352) 204-8177
Job #8099 - Oakmont at Gainesville - Lot 773 Fence Repair
4045 Southwest 107th Terrace
Gainesville, FL 32608

Estimate #	18989
	4/16/2026

Description
We will replace (1) section of existing damaged 4'H Black Res. 2 Rail Flush Bottom Aluminum Fence Panel as well as (2) line posts and (1) corner post. We will reuse the section that is connected to the damaged corner post.

Reflects discounted CASH, CHECK, or ACH price
Unless otherwise noted, down payment of 50% of \$838.49 required

Sub Total	\$838.49
Total	\$838.49

NOTES

-N/A-



4_15_26_12_14_34 PM.jpeg

TERMS & CONDITIONS

All Florida Enterprises Solutions, Inc. doing business as All Florida Enterprises (AFE) and Contractor/Owner (Customer), enter into this Contract as of the date written above. AFE and Customer agree to abide by the terms and conditions herein. AFE agrees to provide materials and/or labor in accordance with the description above. Either party may revoke this contract by providing written notice 3 days prior to the earliest of commencement of construction, delivery of materials to the job site, or the ordering of materials on behalf of Customer. If this Contract is used as an estimate, the estimate shall be valid for 30 days (unless extended by AFE in writing). Upon signing by both parties, the estimate becomes a valid contract, and represents the entire agreement between the parties.

The full amount of this contract along with any additional charges will become payable by Customer upon completion of all work (or if materials only, delivery of the materials to Customer) whether or not it has been invoiced. All materials will remain the property of AFE until all invoices pertaining to this job are paid in full. Customer agrees to pay all interest and any costs (including reasonable attorney fees) incurred in the collection of this debt. Before AFE supplies additional materials or performs additional or changed work involving additional time or expense, Customer and AFE shall execute a written Change Order describing the change and the amount of, or method of determining, extra compensation.

Responsibility for compliance with local regulations and obtaining any required permits and locating and marking property pins shall rest with Customer. AFE will assist the customer, upon request, in determining where the fence is to be erected, but under no circumstance does AFE assume any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located, it is recommended that the customer have the property surveyed. If upon arrival to Customer's property, the site is not prepared as represented by Customer, AFE may refuse to begin work and Customer may incur a trip charge of \$150. AFE may assume the responsibility for having underground public utilities located and marked. However, AFE assumes no responsibility for unmarked sprinkler lines, or any other unmarked buried lines or objects. Customer will assume all liability for any damage caused by directing AFE to dig in the immediate vicinity of known utilities.

Customer expressly agrees to bear any risk of damage to, or loss of, any materials delivered or work performed by AFE under this Contract, regardless whether such damage or loss results from theft, misuse, fire, flood, or any other cause except the negligence of AFE. Customer also expressly agrees to reimburse AFE for any damages or costs incurred by AFE as a result of such damages or loss. AFE shall not be liable for any damages for delays caused by acts of God, acts of Customer, acts of Customer's subcontractors, agents or suppliers, acts of public agencies, inspectors or public utilities, strikes, inclement weather, fires, inability to obtain materials from their regular sources, extra work or other contingencies unforeseen by AFE.

Unless otherwise specified, for a period of one year after completion of work done under this Contract, AFE warrants that materials supplied under this Contract are of good quality and free from material defects, that any work performed under this Contract will be performed in a workmanlike manner, and that under this warranty, AFE will, at its own expense and option, repair or replace defective materials and correct defective work directly attributable to the fault of AFE.

Signature area

Customer Signature / Date: Tara Ezzell

AFE Signature / Date: 4/20/2026



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Ratification of Barco Products Proposal for
Dog Waste Station Bag Dispensers



Quote

Account Number - 87075

Barco Products, LLC
24 N Washington Ave
Batavia IL 60510
(800) 338-2697
keyaccounts@barcoproducts.com
customerservice@barcoproducts.com

Estimate # QUORCO35343

4/30/2026

Customer
OFFICE
Parker Road CDD
5220 SW 91st Terrace
Gainesville FL 32608
(352) 653-2034

Ship To
OFFICE
Parker Road CDD
5220 SW 91st Terrace
Gainesville FL 32608
(352) 653-2034

Barco SKU	Qty	Rate	Amount	Estimated Lead Time
KPW1005-BN Standard Pet Waste Bag Dispenser/ Single Dispenser/ Brown	2	\$199.00	\$398.00	Ships in 5 - 6 Weeks

Subtotal	\$398.00
Tax Total (%)	\$0.00
Shipping	\$54.62
Total	\$452.62

*Estimated lead time is based on normal fulfillment time of an order at this moment. Orders with large quantities may require additional time. These estimates are subject to change based on the nationwide supply chain issue.

PRICING FOR THIS QUOTE IS LOCKED IN FOR 30 DAYS

Please fill in your exemption details using the link below:

<https://app.certexpress.com/?r=bf-Vn-YT-vB-vB-Cc-GK-MP>

Tara Ezzell

5/4/2026

**PET
BAGS**





PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Ratification of Lawn Enforcement Agency
Proposal # 8173 for Landscape Enhancements
at 33rd Lane



Customer:

Parker Road CDD
11701 SW 30th Avenue
Gainesville, FL 32608

Property:

Oakmont Community
11619 SW 24th Ave
Gainesville, FL 32607

33rd Lane Enhancement

This Proposal Is to do the following items-

Clear and push underbrush back 10 ft from sidewalk-

1. This will undercut everything back to 10ft from sidewalk and no higher than 6 1/2 feet tall.
2. Remove and haul away all debris.
3. Picture of area located below (We will stop the 10ft buffer where sidewalk turns)



Landscape Enhancement

I am recommending to strategically place and fill in agapanthus and muhly grass throughout the area (This area does not get enough sunlight due to oak trees for sod)

1. Remove existing turf

2. Install Agapanthus Down the sidewalk (strategically place)
3. Install Muhly in holes behind (strategically place)
4. Install pine straw as bed coverage
5. Design idea (Located Below)
6. This proposal does include and irrigation check and adjustments



Clear and push underbrush back 10 ft from sidewalk

Cleanup

Items	Quantity	Unit	
Debris Removal	1.00	ea	
			Cleanup : \$2,474.00

Landscape Enhancement

Plant Install

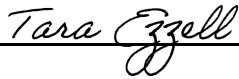
Items	Quantity	Unit	
Agapanthus--Agapanthus sp - Installed	85.00	1 gal	
White Cloud Muhly Grass	30.00	3 gal	
Pine Straw Mulch	140.00	Bale	
			Plant Install: \$3,877.00

Subtotal	\$6,351.00
Estimated Tax	\$0.00
Total	\$6,351.00

Terms & Conditions

By 
Matthew Wimberly Jr

Date 4/20/2026

By 

Date 4/29/2026
Oakmont Community



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Ratification of Lawn Enforcement Agency
Proposal #8526 for Removal of the Pergola
and Associated Concrete Work



Proposal #8526

Date: 4/21/2026

Customer:

Parker Road CDD
11701 SW 30th Avenue
Gainesville , FL 32608

Property:

Oakmont Community
11619 SW 24th Ave
Gainesville, FL 32607

Pavillion Removal

This proposal is to concrete the holes in the sidewalk after we remove the pavilion.

We will be removing the pavilion for you as a thank you and an appreciation for our ongoing partnership.

Concrete Install

Concrete Install

Items	Quantity	Unit	
60 lbs bag concrete	2.00	ea	
	Concrete Install :		\$500.00
			<hr/>
	Subtotal		\$500.00
	Estimated Tax		\$0.00
	Total		\$500.00

Terms & Conditions

By 
Matthew Wimberly Jr

Date 4/21/2026

By 

Date 4/28/2026

Oakmont Community



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Ratification of Payment Authorization
Nos. 345 – 349

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 345

4/3/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
960031	Berman Construction, LLC (PARKE2)	04/01/2026	Parker Road CDD	19,381.04
767783	Envera (PARKE2)	04/01/2026	Parker Road CDD	939.89
CKREQ-040126	Esengul Momol (PARKE2)	04/01/2026	Parker Road CDD	26.10
160716670	Everon (PARKE2)	03/24/2026	Parker Road CDD	370.38
160716671	Everon (PARKE2)	03/24/2026	Parker Road CDD	259.32
R16224	Habitech Systems, Inc. (PARKE2)	04/02/2026	Parker Road CDD	42.95
15789	Lawn Enforcement Agency, Inc. (PARKE2)	03/31/2026	Parker Road CDD	3,725.00
16096	Lawn Enforcement Agency, Inc. (PARKE2)	04/01/2026	Parker Road CDD	49,078.00
K604-47	Lloyd's Exercise Equipment LLC (PARKE2)	02/27/2026	Parker Road CDD	520.00
001846	Mojo's (PARKE2)	04/02/2026	Parker Road CDD	3,143.60
141314	PFM Group Consulting LLC (PARKE2)	03/30/2026	Parker Road CDD	1,250.00
INV065	Quality Seal Services LLC (PARKE2)	03/25/2026	Parker Road CDD	3,162.50
PSI247290	Solitude Lake Management (PARKE2)	03/31/2026	Parker Road CDD	592.00
PSI254759	Solitude Lake Management (PARKE2)	04/02/2026	Parker Road CDD	1,005.00
8120435	U.S. Bank (PARKE2)	03/25/2026	Parker Road CDD	4,256.13
7644400	USA TODAY Media Corp (PARKE2)	03/31/2026	Parker Road CDD	1,035.90
8322	VGlobalTech (PARKE2)	03/31/2026	Parker Road CDD	300.00
8374	VGlobalTech (PARKE2)	04/01/2026	Parker Road CDD	140.00
Total:				89,227.81

Vivian Carvalho

Secretary / Assistant Secretary

Chairman / Vice Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 346

4/10/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
13301-040326	COX BUSINESS (PARKE2)	04/03/2026	Parker Road CDD	325.36
11623045	Gator Fire Extinguisher Co Inc (PARKE2)	04/08/2026	Parker Road CDD	65.00
29112	Grau & Associates (PARKE2)	04/02/2026	Parker Road CDD	5,600.00
3728133	Kutak Rock LLP (PARKE2)	04/03/2026	Parker Road CDD	1,608.00
16435	Lawn Enforcement Agency, Inc. (PARKE2)	04/09/2026	Parker Road CDD	940.00
16436	Lawn Enforcement Agency, Inc. (PARKE2)	04/09/2026	Parker Road CDD	1,348.00
FACEPAINT-040726	Monica's Creative Corner (PARKE2)	04/07/2026	Parker Road CDD	215.00
OE-EXP-04-2026-30	PFM Group Consulting LLC (PARKE2)	04/06/2026	Parker Road CDD	26.05
DM-04-2026-60	PFM Management Services LLC (PARKE2)	04/05/2026	Parker Road CDD	2,625.00
122	Tennis Unlimited Maintenance and Supplies (PARKE2)	03/20/2026	Parker Road CDD	3,948.00
Total:				16,700.41

Kwame Jackson

Secretary / Assistant Secretary

Chairman / Vice Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 347

4/17/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
66290380	Arrow Exterminators, Inc (PARKE2)	03/31/2026	Parker Road CDD	131.00
09201-041026	COX BUSINESS (PARKE2)	04/10/2026	Parker Road CDD	545.10
FL11361-FINAL	Cypress Door & Glass LLC (PARKE2)	04/13/2026	Parker Road CDD	972.50
REIMB-041426	Destyni Dawson (PARKE2)	04/16/2026	Parker Road CDD	30.15
A60001933228	GFL Environmental (PARKE2)	04/15/2026	Parker Road CDD	189.47
A60001934252	GFL Environmental (PARKE2)	04/15/2026	Parker Road CDD	145.27
Total:				2,013.49

Kwame Jackson

Secretary / Assistant Secretary

Chairman / Vice Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 348
4/24/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
14433	All Florida Enterprises (PARKE2)	04/17/2026	Parker Road CDD	419.25
66869257	Arrow Exterminators, Inc (PARKE2)	05/01/2026	Parker Road CDD	454.00
03896-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	66.00
04888-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	67.00
04890-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	83.00
04891-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	73.00
05050-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	47.00
10543-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	107.00
11145-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	47.00
16208-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	47.00
16234-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	47.00
18493-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	59.00
18495-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	49.00
26296-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	46.00
30796-042226-CR	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	0.00
65734-042226	CLAY ELECTRIC COOPERATIVE (PARKE2)	04/22/2026	Parker Road CDD	3,176.00
11212-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	150.51
14806-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	73.16
22349-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	221.07
22987-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	18.04
25111-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	669.63
41606-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	3,377.99
49833-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	180.75
49934-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	10.65
50035-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	101.37
50136-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	57.27
50237-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	77.43
50439-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	62.31
50540-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	33.33
50641-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	32.07
50742-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	30.81
50944-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	34.59
51045-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	72.39
51146-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	64.83
51348-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	73.65
51550-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	48.45
51651-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	10.65
51853-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	248.79
51954-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	43.41
52156-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	10.65
52257-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	38.37
52358-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	10.65
56705-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	10.65
57890-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	520.95
74044-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	44.81

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 348

4/24/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
74448-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	350.36
74549-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	292.09
74751-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	257.44
85916-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	16.46
86017-042126	Gainesville Regional Utilities (PARKE2)	04/21/2026	Parker Road CDD	29.06
91134-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	125.31
91235-042226	Gainesville Regional Utilities (PARKE2)	04/22/2026	Parker Road CDD	195.87
983020007	W.W. Gay Mechanical Contractor (PARKE2)	02/20/2026	Parker Road CDD	525.00
983020062	W.W. Gay Mechanical Contractor (PARKE2)	03/04/2026	Parker Road CDD	640.00
Total:				13,548.07

Venessa Ripoll

Secretary / Assistant Secretary

Chairman / Vice Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 349

5/1/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
960826	Berman Construction, LLC (PARKE2)	05/01/2026	Parker Road CDD	19,381.04
160870823	Everon (PARKE2)	04/23/2026	Parker Road CDD	272.57
16726	Lawn Enforcement Agency, Inc. (PARKE2)	05/01/2026	Parker Road CDD	3,700.00
3516	TDC Entertainment Inc (PARKE2)	04/27/2026	Parker Road CDD	875.00
7689357	USA TODAY Media Corp (PARKE2)	04/30/2026	Parker Road CDD	161.90
			Total:	24,390.51

Kwame Jackson

Secretary / Assistant Secretary

Chairman / Vice Chairman



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

District Financial Statements



Parker Road CDD

March 2026 Financial Package

March 31, 2026

PFM Management Services LLC
3501 Quadrangle Blvd Suite 270
Orlando, FL 32817
407-723-5900



Parker Road CDD
Statement of Financial Position
As of 3/31/2026

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
Ameris Checking Account	\$56,049.97				\$56,049.97
Ameris Debit Card Account	380.92				380.92
Ameris Money Market Account	1,595,299.19				1,595,299.19
Ameris Lifestyle Capital	4,226.88				4,226.88
Assessments Receivable	200,380.05				200,380.05
Prepaid Expenses	1,825.00				1,825.00
Assessments Receivable		\$229,144.57			229,144.57
Due From Other Funds		10,551.29			10,551.29
Debt Service Reserve Series 2020		609,064.38			609,064.38
Revenue 2007A&B		584,805.34			584,805.34
Revenue 2020		405,008.69			405,008.69
Interest Series 2020		0.34			0.34
Prepayment 2007A1 Bond		2,898.94			2,898.94
Prepayment Series 2020		0.02			0.02
Deferred Cost 2007A1 Bond		542.06			542.06
Acquisition/Construction Series 2007			\$211.15		211.15
Acquisition/Construction Series 2020			22,120.81		22,120.81
Deferred Const Series 2020			86,676.34		86,676.34
Total Current Assets	<u>\$1,858,162.01</u>	<u>\$1,842,015.63</u>	<u>\$109,008.30</u>	<u>\$0.00</u>	<u>\$3,809,185.94</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,602,319.77	\$1,602,319.77
Amount To Be Provided				13,042,680.23	13,042,680.23
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,645,000.00</u>	<u>\$14,645,000.00</u>
Total Assets	<u><u>\$1,858,162.01</u></u>	<u><u>\$1,842,015.63</u></u>	<u><u>\$109,008.30</u></u>	<u><u>\$14,645,000.00</u></u>	<u><u>\$18,454,185.94</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$35,057.39				\$35,057.39
Due To Other Funds	10,551.29				10,551.29
Deferred Revenue	200,380.05				200,380.05
Deferred Revenue		\$229,144.57			229,144.57
Total Current Liabilities	<u>\$245,988.73</u>	<u>\$229,144.57</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$475,133.30</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable LongTerm				\$14,645,000.00	\$14,645,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$14,645,000.00</u>	<u>\$14,645,000.00</u>
Total Liabilities	<u><u>\$245,988.73</u></u>	<u><u>\$229,144.57</u></u>	<u><u>\$0.00</u></u>	<u><u>\$14,645,000.00</u></u>	<u><u>\$15,120,133.30</u></u>



Parker Road CDD
Statement of Financial Position
As of 3/31/2026

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Net Assets</u>					
Net Assets, Unrestricted	\$188,047.95				\$188,047.95
Net Assets - General Government	490,476.28				490,476.28
Current Year Net Assets - General Government	933,649.05				933,649.05
Net Assets, Unrestricted		\$1,063,062.97			1,063,062.97
Current Year Net Assets, Unrestricted		598,714.99			598,714.99
Net Assets - General Government		(48,906.90)			(48,906.90)
Net Assets, Unrestricted			(\$1,190,427.88)		(1,190,427.88)
Net Assets, Unrestricted			1,290,450.33		1,290,450.33
Current Year Net Assets, Unrestricted			11,593.10		11,593.10
Net Assets - General Government			(2,607.25)		(2,607.25)
Total Net Assets	<u>\$1,612,173.28</u>	<u>\$1,612,871.06</u>	<u>\$109,008.30</u>	<u>\$0.00</u>	<u>\$3,334,052.64</u>
Total Liabilities and Net Assets	<u>\$1,858,162.01</u>	<u>\$1,842,015.63</u>	<u>\$109,008.30</u>	<u>\$14,645,000.00</u>	<u>\$18,454,185.94</u>



Parker Road CDD
Statement of Activities
As of 3/31/2026

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$1,537,278.34				\$1,537,278.34
Off-Roll Assessments	152,293.12				152,293.12
Other Revenue	15.01				15.01
Other Revenue - Keys	500.26				500.26
Other Revenue - Rental	5,350.00				5,350.00
On-Roll Assessments		\$924,733.55			924,733.55
Inter-Fund Group Transfers In		(10,181.03)			(10,181.03)
Inter-Fund Transfers			\$10,181.03		10,181.03
Total Revenues	\$1,695,436.73	\$914,552.52	\$10,181.03	\$0.00	\$2,620,170.28
<u>Expenses</u>					
Supervisor Fees	\$2,200.00				\$2,200.00
Public Officials Insurance	3,444.00				3,444.00
Trustee Services	5,724.23				5,724.23
Management	15,750.00				15,750.00
Field Management	8,221.50				8,221.50
Engineering	250.00				250.00
Disclosure Agent	6,250.00				6,250.00
District Counsel	2,437.50				2,437.50
Assessment Administration	12,500.00				12,500.00
Arbitrage Calculation	600.00				600.00
Tax Document Preparation Fee	71.57				71.57
Legal Advertising	1,536.36				1,536.36
Bank Fees	1,373.70				1,373.70
Miscellaneous	1,626.66				1,626.66
Contingency	21,460.91				21,460.91
Reserve	67.98				67.98
Web Site Maintenance	1,140.00				1,140.00
Storage	675.96				675.96
Dues, Licenses, and Fees	313.29				313.29
Lifestyle Programming	27,708.99				27,708.99
Lifestyle Coordinator	31,093.11				31,093.11
Security System	6,586.23				6,586.23
Electric	4,858.00				4,858.00
Dumpster	2,476.34				2,476.34
Water Reclaimed	15,997.49				15,997.49
Conservation Area Maintenance	9,630.00				9,630.00
Amenity - Cable & Telephone	4,258.35				4,258.35
Amenity - Insurance	33,010.00				33,010.00
Amenity - Landscape Maintenance	45,000.00				45,000.00
Amenity - Pool Maintenance	10,750.00				10,750.00
Amenity - Access Control	1,196.02				1,196.02
Amenity - Janitorial	1,008.32				1,008.32
Amenity - Maintenance	17,614.06				17,614.06
Amenity - Electric	14,261.00				14,261.00
Amenity - Gas	12,239.03				12,239.03
Amenity - Reclaimed Water	24,206.59				24,206.59
Amenity - Manager	45,699.59				45,699.59
Amenity - Pool Preventative Maintenance	4,623.66				4,623.66
General Insurance	6,736.00				6,736.00
Crime Insurance	500.00				500.00
General Repair & Maintenance	20,468.47				20,468.47



Parker Road CDD
Statement of Activities
As of 3/31/2026

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
Maintenance Person	34,949.63				34,949.63
Irrigation	15,725.00				15,725.00
Landscaping Maintenance & Material	265,189.00				265,189.00
Landscape Improvements	9,655.50				9,655.50
Lifestyle - Capital	842.93				842.93
Employee Holiday Bonus	1,500.00				1,500.00
Employee Recognition Luncheons (4x Annua	125.52				125.52
Pressure Clean Curbs and Walks	14,563.16				14,563.16
Fitness Facility	3,163.73				3,163.73
Tennis Courts/Basketball Court	2,814.92				2,814.92
Amenity Building Pest Control	1,010.00				1,010.00
Interest Payments - 2007A Series		\$141,820.00			141,820.00
Interest Payments - 2020 Series		188,065.00			188,065.00
Total Expenses	<u>\$775,104.30</u>	<u>\$329,885.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,104,989.30</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$13,316.62				\$13,316.62
Interest Income		\$14,047.47			14,047.47
Interest Income			\$1,412.07		1,412.07
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$13,316.62</u>	<u>\$14,047.47</u>	<u>\$1,412.07</u>	<u>\$0.00</u>	<u>\$28,776.16</u>
Change In Net Assets	\$933,649.05	\$598,714.99	\$11,593.10	\$0.00	\$1,543,957.14
Net Assets At Beginning Of Year	<u>\$678,524.23</u>	<u>\$1,014,156.07</u>	<u>\$97,415.20</u>	<u>\$0.00</u>	<u>\$1,790,095.50</u>
Net Assets At End Of Year	<u><u>\$1,612,173.28</u></u>	<u><u>\$1,612,871.06</u></u>	<u><u>\$109,008.30</u></u>	<u><u>\$0.00</u></u>	<u><u>\$3,334,052.64</u></u>



Parker Road CDD
Budget to Actual
For the Period End 3/31/26

	Year to Date			FY 2026 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
Revenues					
Maintenance Assessments	\$ 1,689,571.46	\$ 944,975.85	\$ 744,595.62	\$ 1,889,951.69	89.40%
Other Income & Other Financing Sources	15.01	-	15.01	-	0.00%
Keys	500.26	360.50	139.76	721.00	69.38%
Rental	5,350.00	6,268.85	(918.85)	12,537.70	42.67%
Membership	-	1,050.00	(1,050.00)	2,100.00	0.00%
Net Revenues	\$ 1,695,436.73	\$ 952,655.20	\$ 742,781.54	\$ 1,905,310.39	88.98%
General & Administrative Expenses					
Supervisor Fees	\$ 2,200.00	\$ 1,800.00	\$ 400.00	\$ 3,600.00	61.11%
Trustee Services	5,724.23	4,150.00	1,574.23	8,300.00	68.97%
Public Official Insurance	3,444.00	1,827.50	1,616.50	3,655.00	94.23%
District Management	15,750.00	15,750.00	-	31,500.00	50.00%
Engineering	250.00	500.00	(250.00)	1,000.00	25.00%
Disclosure Agent	6,250.00	5,000.00	1,250.00	10,000.00	62.50%
Property Appraiser	-	37.50	(37.50)	75.00	0.00%
District Counsel	2,437.50	5,000.00	(2,562.50)	10,000.00	24.38%
Assessment Administration	12,500.00	6,250.00	6,250.00	12,500.00	100.00%
Reamortization	-	250.00	(250.00)	500.00	0.00%
Audit	-	2,800.00	(2,800.00)	5,600.00	0.00%
Arbitrage Calculation	600.00	600.00	-	1,200.00	50.00%
Tax Document Preparation Fee	71.57	42.00	29.57	84.00	85.20%
Legal Advertising	1,536.36	1,250.00	286.36	2,500.00	61.45%
Miscellaneous office (travel, phone, postage, etc)	1,626.66	1,000.00	626.66	2,000.00	81.33%
Bank Fees	1,373.70	2,000.00	(626.30)	4,000.00	34.34%
Storage	675.96	1,673.76	(997.80)	3,347.52	20.19%
Contingency- Incl Hurricane cleanup	21,460.91	88,000.00	(66,539.09)	176,000.00	12.19%
Web Site Maintenance	1,140.00	1,440.00	(300.00)	2,880.00	39.58%
Dues, Licenses, and Fees	313.29	237.50	75.79	475.00	65.96%
General Insurance	6,736.00	2,417.50	4,318.50	4,835.00	139.32%
Crime Insurance	500.00	250.00	250.00	500.00	100.00%
Reserve	67.98	117,500.00	(117,432.02)	235,000.00	0.03%
Total General & Administrative Expenses	\$ 84,658.16	\$ 259,775.76	\$ (175,117.60)	\$ 519,551.52	16.29%
Field Expense					
Field Management	\$ 8,221.50	\$ 8,343.00	\$ (121.50)	\$ 16,686.00	49.27%
Security	-	5,000.00	(5,000.00)	10,000.00	0.00%
Security System	6,586.23	6,000.00	586.23	12,000.00	54.89%
Electric - Street Lights/ private lighting	4,858.00	7,000.00	(2,142.00)	14,000.00	34.70%
Water Reclaimed	15,997.49	11,250.00	4,747.49	22,500.00	71.10%
Conservation Area Maintenance	9,630.00	13,440.00	(3,810.00)	26,880.00	35.83%
General Repair & Maintenance	20,468.47	15,450.00	5,018.47	30,900.00	66.24%
Irrigation	15,725.00	20,000.00	(4,275.00)	40,000.00	39.31%
Landscape Maintenance & Material	265,189.00	227,277.50	37,911.50	454,555.00	58.34%
Landscape Maintenance Phase 5A East and West and 5B	-	33,965.00	(33,965.00)	67,930.00	0.00%
Additional Landscape	-	27,500.00	(27,500.00)	55,000.00	0.00%
Landscape Improvements	9,655.50	25,000.00	(15,344.50)	50,000.00	19.31%
Maintenance Person	34,949.63	35,296.20	(346.57)	70,592.40	49.51%
Mulch	-	22,500.00	(22,500.00)	45,000.00	0.00%



Parker Road CDD
Budget to Actual
For the Period End 3/31/26

	Year to Date			FY 2026 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
RPB Maintenance	-	30,000.00	(30,000.00)	60,000.00	0.00%
Stormwater Reporting	-	1,000.00	(1,000.00)	2,000.00	0.00%
Pressure Clean Curbs and Walks	14,563.16	30,000.00	(15,436.84)	60,000.00	24.27%
Total Field Expenses	\$ 405,843.98	\$ 457,556.70	\$ (51,712.72)	\$ 915,113.40	44.35%
<u>Amenity Expenses</u>					
Lifestyle Programming	\$ 27,708.99	\$ 16,275.00	\$ 11,433.99	\$ 32,550.00	85.13%
Lifestyle Coordinator	31,093.11	31,226.25	(133.14)	62,452.50	49.79%
Amenity - Dumpster	2,476.34	1,300.00	1,176.34	2,600.00	95.24%
Amenity - Cable & Telephone	4,258.35	3,000.00	1,258.35	6,000.00	70.97%
Amenity - Insurance	33,010.00	18,281.50	14,728.50	36,563.00	90.28%
Amenity - Dues & License	-	62.50	(62.50)	125.00	0.00%
Amenity - Landscape Maintenance	45,000.00	26,381.00	18,619.00	52,762.00	85.29%
Amenity - Pool Maintenance	10,750.00	11,100.00	(350.00)	22,200.00	48.42%
Amenity - Pool Preventative Maintenance	4,623.66	6,000.00	(1,376.34)	12,000.00	38.53%
Amenity - Gates/ Control Access	1,196.02	2,750.00	(1,553.98)	5,500.00	21.75%
Amenity - Janitorial	1,008.32	2,750.00	(1,741.68)	5,500.00	18.33%
Amenity - Maintenance	17,614.06	12,500.00	5,114.06	25,000.00	70.46%
Amenity - Electric	14,261.00	17,500.00	(3,239.00)	35,000.00	40.75%
Amenity - Gas (Pool Heating)	12,239.03	15,000.00	(2,760.97)	30,000.00	40.80%
Amenity - Reclaimed Water	24,206.59	13,500.00	10,706.59	27,000.00	89.65%
Amenity - Manager	45,699.59	45,175.00	524.59	90,350.00	50.58%
Amenity - Mulch	-	5,800.00	(5,800.00)	11,600.00	0.00%
Lifestyle Capital	842.93	3,285.63	(2,442.70)	6,571.25	0.00%
Fitness Facility - Maintenance	3,163.73	6,000.00	(2,836.27)	12,000.00	26.36%
Tennis Courts/Basketball Court	2,814.92	2,500.00	314.92	5,000.00	56.30%
Employee Holiday Bonus	1,500.00	750.00	750.00	1,500.00	100.00%
Employee Recognition Luncheons (4x Annually)	125.52	300.00	(174.48)	600.00	20.92%
Utility Cart	-	250.00	(250.00)	500.00	0.00%
Amenity - Pest Control	1,010.00	1,512.00	(502.00)	3,024.00	33.40%
Total Amenity Expenses	\$ 284,602.16	\$ 243,198.88	\$ 41,403.29	\$ 486,397.75	58.51%
Total Expenses	\$ 775,104.30	\$ 960,531.34	\$ (185,427.04)	\$ 1,921,062.67	40.35%
	\$ 1,726.84				
<u>Other Income (Expense)</u>					
Interest Income	\$ 13,316.62	\$ 7,876.14	\$ 5,440.48	\$ 15,752.28	
Total Other Income (Expense)	\$ 13,316.62	\$ 7,876.14	\$ 5,440.48	\$ 15,752.28	
Net Income (Loss)	\$ 933,649.05	\$ -	\$ 933,649.05	\$ -	

				Dog Park	Pickleball Court	Shed & Kubota	Pool Heaters & Enclosures	Fireplace Remodel	Mailbox Painting	Pool Pavers	Security Cameras	Subtotal by Vendor			
Amount Allocated				\$	186,940.00	\$	70,000.00	\$	110,000.00	\$	10,000.00	\$	21,225.00	\$	29,994.41
Invoices	Budget Line Item	Invoice Number													
Alachua County	Contingency	Permit-093025	PA 320	\$	300.00										
Alachua County												\$	300.00		
ARB application - Dog Park - Oakmont POA	Contingency		PA 331	\$	25.00										
ARB application - Dog Park - Oakmont POA	Contingency		PA 329	\$	25.00										
ARB application												\$	50.00		
Amazon	Reserve (Shed)	Debit Card Purchase				\$	67.98								
Amazon	Contingency (Racket rotators)	Debit Card Purchase		\$	178.56										
Amazon	Tennis/Basketball Court (Court Numbers)	Debit Card Purchase		\$	81.43										
Amazon												\$	327.97		
American Patio	Contingency	33281	PA 312					\$	4,837.50						
American Patio	Reserve	33277	PA 303					\$	4,837.50						
American Patio												\$	9,675.00		
Color Pros Painting	Contingency	2077	PA 312					\$	14,487.50						
Color Pros Painting	Reserve	2058	PA 302					\$	6,737.50						
Color Pros Painting												\$	21,225.00		
County Review Fee - Project permits	Contingency	Check # 3 Ameris Checking		\$	2,400.00										
County Review Fee - Project permits												\$	2,400.00		
Electronics World	Contingency	1854	PA 336			\$	527.49								
Electronics World												\$	527.49		
Envera	Reserve	IN00003751	PA 298								\$	10,835.48			
Envera	Contingency	IN00005155	PA 342	\$	4,838.29										
Envera	Contingency	Remaining 50%		\$	4,554.11										
Envera	Contingency	IN00005154	PA 342	\$	284.18										
Envera												\$	20,512.05		
EverOn	Contingency	160181399	PA 332	\$	2,398.50										
EverOn	Contingency	160547170	PA 341	\$	5,596.50										
EverOn												\$	7,995.00		
Gatorland Kubota	Contingency	CT183614	PA 317			\$	15,265.00								
Gatorland Kubota												\$	15,265.00		
Global Industrial	Contingency	Quote 8083447 paid with DC		\$	1,165.80										
Global Industrial												\$	1,165.80		
Holt Metals and Fabrication	Contingency	1938	PA 324			\$	1,614.90								
Holt Metals and Fabrication	Contingency	2007	PA 332			\$	3,768.10								
Holt Metals and Fabrication												\$	5,383.00		
Lawn Enforcement	Contingency	13907	PA 336			\$	18,941.00								
Lawn Enforcement	Contingency	Proposal 7796		\$	31,768.00										
Lawn Enforcement	Reserve	13906	PA 342					\$	8,823.00						
Lawn Enforcement												\$	59,532.00		
NV5	Contingency	471248	PA 318	\$	8,250.00										
NV5	Contingency	476455	PA 324	\$	4,000.00										
NV5	Contingency	465944	PA 329	\$	3,750.00										
NV5	Contingency	500111	PA 339	\$	772.50										
NV5	Contingency	CA Services		\$	7,500.00										
NV5												\$	24,272.50		
Onsight Industries	Contingency	448113	PA 342	\$	1,628.45										
Onsight Industries												\$	1,628.45		
Quality Seal Services	Contingency	INV038	PA 300							\$	9,128.00				
Quality Seal Services	Contingency	INV037	PA 299							\$	3,912.00				
Quality Seal Services												\$	13,040.00		
Redline Electric	Contingency	6142	PA 323			\$	2,500.00								
Redline Electric	Contingency	6336	PA 336	\$	4,850.00										
Redline Electric												\$	7,350.00		
Shed Ranch, Inc.	Reserve	149125	PA 310			\$	11,947.50								
Shed Ranch, Inc.	Reserve	149125-BALDUE	PA 320			\$	11,947.50								
Shed Ranch, Inc.												\$	23,895.00		

				Dog Park	Pickleball Court	Shed & Kubota	Pool Heaters & Enclosures	Fireplace Remodel	Mailbox Painting	Pool Pavers	Security Cameras	Subtotal by Vendor			
Amount Allocated					\$ 186,940.00	\$ 70,000.00	\$ 110,000.00	\$ 10,000.00	\$ 21,225.00		\$ 29,994.41				
Invoices				Budget Line Item		Invoice Number									
Southern Escapes, LLC				Reserve		Q314DP	PA 301	\$ 28,453.00							
Southern Escapes, LLC				Reserve		5093	PA 323	\$ 57,768.20							
Southern Escapes, LLC													\$ 86,221.20		
Suwanne River Water Management District				Contingency		Debit Card Purchase		\$ 122.50					\$ 122.50		
Suwanne River Water Management District													\$ 122.50		
Tennis Unlimited				Contingency		101-ASPHALT	PA 321	\$ 55,000.00							
Tennis Unlimited				Contingency		110	PA 325	\$ 5,250.00							
Tennis Unlimited				Contingency		101	PA 321	\$ 11,000.00							
Tennis Unlimited				Contingency		111	PA 327	\$ 3,600.00							
Tennis Unlimited				Contingency		113	PA 333	\$ 20,000.00							
Tennis Unlimited				Contingency		115	PA 334	\$ 21,500.00							
Tennis Unlimited				Contingency		Pickleball Windscreen		\$ 1,600.00							
Tennis Unlimited				Contingency		2- Pavilion & Bench		\$ 6,000.00							
Tennis Unlimited													\$ 123,950.00		
Total Expenses								\$ 208,388.81	\$ 66,579.47	\$ 95,044.20	\$ 9,675.00	\$ 21,225.00	\$ 13,040.00	\$ 10,835.48	\$ 424,837.96
Total Difference (Over Budget)								\$ (21,448.81)	\$ 3,420.53	\$ 14,955.80	\$ 325.00	\$ -	\$ (13,040.00)	\$ 19,158.93	



PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Staff Reports



Lawn Enforcement Agency Inc
PO Box 141091
Gainesville, FL 32614
Phone: (352) 372-3175
<https://lawnenforcement.com>

Landscape Quality Audit

Date: 4/28/2026

Prepared By: Matthew Wimberly Jr

Property:

Oakmont Community
11619 SW 24th Ave
Gainesville, FL 32607

AUDITED SERVICES

Turf



- All turf areas will continue to be maintained and kept to spec throughout the property. However, due to current drought conditions, areas without irrigation may not be as green as those with irrigation



- All Zoysia turf will continue to be mowed at proper heights to promote the healthiest growth and overall turf quality



- All retention areas will continue to be maintained, and all trees will be kept lifted in accordance with spec



- All turf treatment applications have been completed. The next treatment cycle is scheduled for the May–June timeframe to maintain optimal turf health



Plant Beds



- All seasonal annuals throughout the property have been rotated out and are looking great
- The RFP specifies the use of New Guinea impatiens; however, we were unable to source the required quantity for the community. As a result, Alisa and I selected pentas as an alternative, which will provide an excellent appearance

- All hedges will continue to be trimmed on a routine basis to ensure a proper appearance and a well-maintained landscape



- All tree straps have been removed from the trees located behind the amenity center



- All landscape beds will continue to be chemically and mechanically treated to maintain effective weed suppression and a clean, well-maintained appearance



- All retention areas will continue to be maintained, and all trees will be kept lifted in accordance with spec



- Additional tree lifting is currently in progress throughout the raceway to ensure proper clearance and maintain spec



- This area is another example of the overall landscape conditions throughout the property



- We are currently in the process of removing dead material from all lirioppe beds throughout the community to improve overall appearance and plant health



Seasonal Color



- This area is another example of well-maintained annual beds



- This area is another example of well-maintained annual beds

Enhancement Opportunities



- I will be removing and replacing the Nellie Stevens holly at no cost as a courtesy to the community, to enhance the appearance of the amenity entrance



- There are 19 bed areas containing Indian hawthorn, many of which are declining or in poor condition. I recommend replacing these with 21 'Jack Frost' ligustrum per bed. Please let me know if you would be interested in moving forward with this improvement