

***Parrish North
Community Development
District***

April 16, 2026

Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 262 898 673 955 8 PASSCODE: VR3pu98g

[Join the meeting now](#)

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FLORIDA 33607

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Parrish North Community Development District

Board of Supervisors

Blake Murphy, Chairman
Allison Martin, Vice Chair
John Suskauer, Assistant Secretary
Austin Cooper, Assistant Secretary
Mike LeWallen, Assistant Secretary

District Staff

Jayna Cooper, District Manager
Rollamay Turkoane, District Manager
Brian Lamb, District Secretary
John Vericker, District Counsel
Chris Fisher, District Engineer

Meeting Agenda

The Regular Meetings of the Parrish North Community Development District will be held on **April 16, 2026 at 3:00 p.m. at the Harrison Ranch Clubhouse located at 5755 Harrison Ranch Blvd, Parrish Florida 34219**. For those who intend to call in below is the Teams link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

[Join the meeting now](#)

Meeting ID: 262 898 673 955 8

Phone 1 646-838-1601,,329010218#

Passcode: VR3pu98g

Phone Conference ID: 329 010 218#

All cellular phones and pagers must be turned off during the meeting.

- 1. CALL TO ORDER**
- 2. PUBLIC COMMENT PERIOD** *Each individual has the opportunity to comment and is limited to three (3) minutes for such comment.*
- 3. BUSINESS MATTERS**
 - A. Consideration of Responses to Request for Proposals (RFP) for Annual Audit Services
 1. Affidavit of Publication
 2. Review/Ranking of Proposals for Auditing Services
- 4. CONSENT AGENDA**
 - A. Consideration of Minutes for the March 19, 2026 Meeting
 - B. Consideration of Operation and Maintenance Expenditures for March 2026
 - C. Acceptance of the Financials and Approval of the Check Register for March 2026
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Manager
 - C. District Engineer
- 6. BOARD MEMBERS COMMENTS**
- 7. ADJOURNMENT**

The next Meeting is scheduled for Thursday, May 21, 2026 at 3:00 p.m.

Serial Number
26-00415M

Business Observer

Published Weekly
Manatee, Manatee County, Florida

COUNTY OF MANATEE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Manatee, Manatee County, Florida; that the attached copy of advertisement,

being a Request for Proposals

in the matter of Annual Audit Services

in the Court, was published in said newspaper by print in the issues of 3/20/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

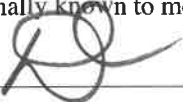
*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.



Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,
20th day of March, 2026 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida
(SEAL)



Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2028
Notary Public - State of Florida

PS / 192

**Parrish North Community Development District
Request for Proposals for Annual Audit Services**

The Parrish North Community Development District (the "District") hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal ending September 30, 2025, 2026, and 2027, with an option for additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Manatee County, Florida and has an operating and debt service budget of approximately \$_____.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes; and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General, and must be completed in a timely fashion to enable the Board to approve them no later than June 30 of each year.

The RFP Package, which includes this notice, instructions to proposers, and evaluation criteria is available from the District Manager, Jayna Cooper via email at jayna.cooper@inframark.com.

Proposers must provide one (1) electronic copy to the District Manager at the email listed above. Proposals must be received by **April 9, 2026, at 3:00 p.m.** Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Request for Proposals to the District Manager at the email listed above or via phone at 813-565-4663.

**Parrish North Community Development District
Request for Proposals for Annual Audit Services**

**District Auditing Services for Fiscal Years ending
September 30, 2025, 2026, and 2027
with an option for additional annual renewals**

Manatee County, Florida

Instructions to Proposers

1. **RFP Package.** The "RFP Package" shall consist of the notice announcing the request for proposals, these instructions, and the evaluation criteria.
2. **Contents of Proposals.** All proposals shall include the following information in addition to any other requirements of the RFP Package.
 - a. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
 - b. Describe proposed staffing levels, including resumes with applicable certifications.
 - c. Provide 3 references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person. Identify any work previously conducted for other community development districts.
 - d. The lump sum cost of the provision of the services under the proposal, plus the cost of renewals.
3. **Due Date.** Proposals must be received no later than **April 9, 2026, at 3:00 p.m.** by the District Manager, Jayna Cooper, via email at jayna.cooper@inframark.com.
4. **Submission of Proposal.** Each Proposer shall submit one (1) electronic copy of their proposal, including the requested documentation required by these instructions, at the time indicated herein. In submitting its proposal, each Proposer represents that it has read and understands the RFP Package and that the proposal is made in an accordance therewith.
5. **Renewals.** The proposals should include pricing for at least three (3) years and may include options for additional optional renewals, auto-renewals (with annual escalators if applicable), or the ability to negotiate reasonable increases. For any automatic renewals, either party will be able to terminate the engagement for the next upcoming fiscal year with at least 30 days' notice prior to September 1 of each year.
6. **Qualifications of Proposer.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.
7. **Disqualification.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.
8. **Familiarity with the Law.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.
9. **Modification and Withdrawal.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of 90 days.
10. **Basis of Award and Right to Reject.** The District reserves the right to reject

any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

11. **Evaluation of Proposals.** The criteria to be used in the evaluation of proposals are presented in the evaluation criteria, contained within the RFP Package. The Board of Supervisors will rank the proposals and the highest ranked firm will be selected.

12. **Contract Award.** Within 14 days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a contract or engagement letter with the District.

13. **Limitation Of Liability.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

14. **Protests.** In accordance with the District's Rules of Procedure, any protest regarding the RFP Package, must be filed in writing, at the offices of the District Manager, within 72 hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within 7 calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

15. **No Reimbursement of Preparation Costs.** Proposers will not be reimbursed for any cost associated with responding to this request.

16. **Anti-Human Trafficking.** Pursuant to Section 787.06, Florida Statutes, Proposer represents that they do not use coercion for labor or services as defined in the statute. The Proposer is required to provide an affidavit, signed by an officer or a representative of the Proposer with this representation, addressed to the District, as required by Section 787.06(13), Florida Statutes.

17. Required Disclosure:

- a. **Scrutinized Companies:** Proposers should be aware of, and in compliance with, all requirements under Section 287.135, Florida Statutes, on Scrutinized Companies. A representation of compliance will be included in the Agreement.
- b. **E-Verify.** Proposers should be aware of, and in compliance with, all requirements under Section 448.095(2)(c), Florida Statutes, on E-Verification requirements. A representation of compliance will be included in the Agreement.
- c. **Public Records:**
 - i. All Proposals are considered public records pursuant to Chapter 119, Florida Statutes.
 - ii. As further described in the Agreement, in accordance with section 119.0701, Florida Statutes, if awarded the work, the Proposer shall: (a) keep and maintain public records that ordinarily and necessarily would be required by the District in order to perform the service, (b) provide the public with access to public records on the same terms and conditions that the District would provide the records and at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law, (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law, and (d) meet all requirements for retaining public records and transfer, at no cost, to the District all public records in possession of the contractor upon termination of the agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District.
- d. **No Consideration of social, political, or ideological interests.** You are hereby made aware of the provisions of Section 287.05701, Florida Statutes. The District is not requesting documentation of nor will it consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor or when awarding a contract.

Auditor Selection Evaluation Criteria

- | | |
|--|--------------------|
| Ability of Personnel | (20 Points) |
| This includes the geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc. | |
| Experience | (20 Points) |
| This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, etc. | |
| Ability to Furnish the Required Services | (20 Points) |
| Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. | |
| Understanding of Scope of Work | (20 Points) |
| Extent to which the proposal demonstrates an understanding of the District's needs for the services requested. | |
| Price | (20 Points) |
| Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the proposal. | |
- March 20, 2026

Handwritten notes: 258281



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

Parrish North

Community Development District

February 11, 2026

Submitted to:

Parrish North
Community Development District

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 11, 2026

Parrish North Community Development District

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025-2027.

Grau & Associates (Grau) welcomes the opportunity to respond to the Parrish North Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

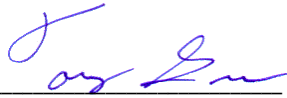
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



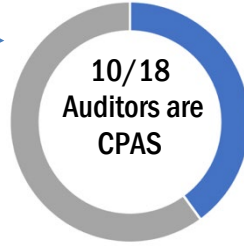
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



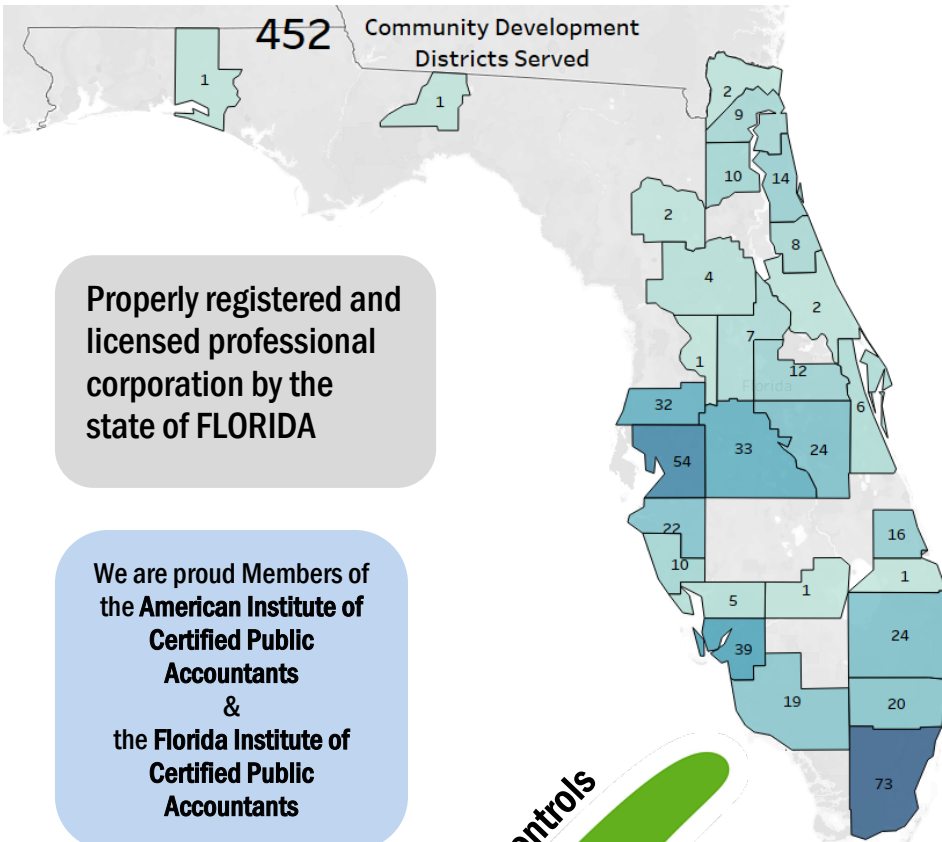
3 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Report on the Firm's System of Quality Control

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



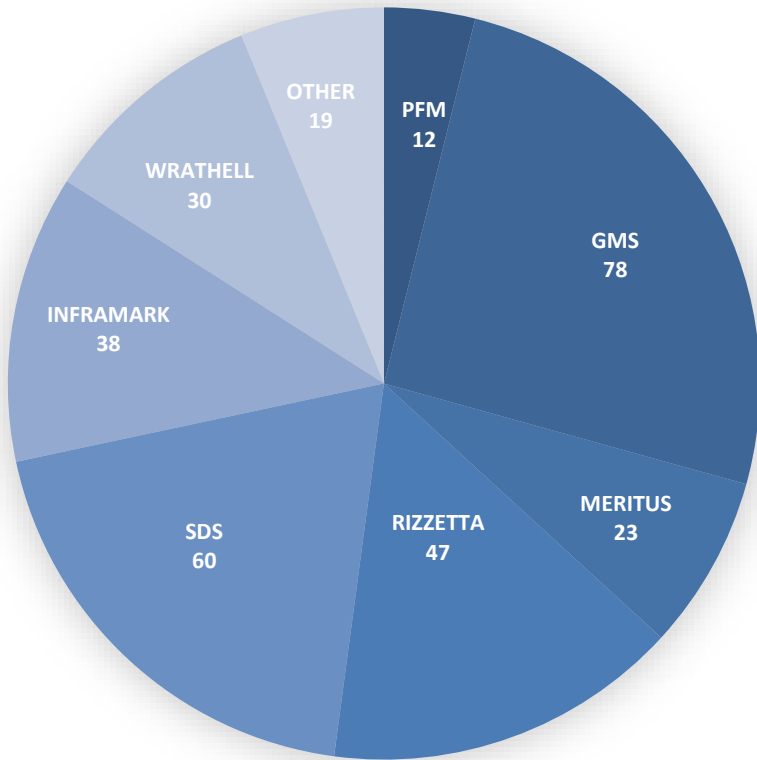
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Ben Steets, CPA (Partner)

*Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I, II, IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	<u>41</u>
Total Hours	<u>73</u> (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2027 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$4,200
2026	\$4,400
2027	<u>\$4,600</u>
TOTAL (2025-2027)	<u>\$13,200</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Parrish North Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for Parrish North Community Development District

Prepared By:
McIntosh CPA

April 9, 2026

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Transmittal Letter



April 9, 2026

Board of Supervisors
Parrish North Community Development District
Manatee County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Parrish North Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
Founder & Managing Partner

Statement of Understanding and Scope of Work

The Parrish North Community Development District requires independent audit services for the fiscal years ending September 30, 2025 – 2027 with an option for annual renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General’s Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District’s financial records, internal controls, and compliance with applicable laws and regulations.

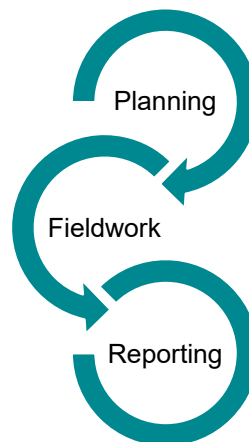
AUDIT TIMELINE

We recognize the importance of adhering to the District’s annual audit deadline of June 30th and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor’s reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

***Audit confirmations** – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.*

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office’s *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year’s audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & Managing Partner
- 2014 - 2023
Grau & Associates
Audit Partner
- 2011 - 2013
Grau & Associates
Audit Manager
- 2009 - 2011
Grau & Associates
Audit Senior
- 2005 - 2009
Grau & Associates
Audit Staff

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

Schedule of Fees


Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2025	\$3,500
2026	\$3,600
2027	\$3,700

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated. In addition, annual renewals will be at an increase of \$100 annually.

Appendix

Ron DeSantis, Governor Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.
MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848



EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.





State of Florida

**Woman & Minority Business
Certification**

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
05/01/2024 to 05/01/2026


Pedro Allende
Florida Department of Management Services



Office of Supplier Diversity
4050 Esplanade Way, Suite 350
Tallahassee, FL 32399
850-487-0915
www.dms.myflorida.com/osi

Parrish North CDD

Auditor Selection Evaluation Criteria

Ability of Personnel. (20 points)

This includes the geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing lets; etc.

Experience. (20 Points)

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character; integrity; reputation of respondent; etc.

Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of the Proposer's financial resources and stability as a business entity necessary to complete the services required.

Understanding of the Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

Price. (20 Points)

Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the proposal.

**MINUTES OF MEETING
PARRISH NORTH
COMMUNITY DEVELOPMENT DISTRICT**

1 The regular meeting of the Board of Supervisors of Parrish North Community
2 Development District was held on Thursday, March 19, 2026 and called to order at 3:50 p.m. at
3 the Harrison Ranch Clubhouse located at 5755 Harrison Ranch Blvd, Parrish Florida 34219.

4
5 Present and constituting a quorum were:

6 Blake Murphy	Chairperson
7 Allison Martin	Vice Chairperson
8 Austin Cooper	Assistant Secretary
9 Mike LeWallen	Assistant Secretary
10 John Suskauer	Assistant Secretary

11
12 Also present were:

13 Jayna Cooper	District Manager	
14 Rollamay Turkoane	District Manager	(via phone)
15 Brooke Chapman	District Manager	(via phone)
16 Cari Allen Webster	District Counsel	(via phone)

17
18 *This is not a certified or verbatim transcript but rather represents the context and*
19 *summary of the meeting. The full meeting is available in audio format upon request. Contact*
20 *the District Office for any related costs for an audio copy.*

21
22 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

23 Ms. Cooper called the meeting to order, and a quorum was established.

24
25 **SECOND ORDER OF BUSINESS**

Public Comment Period

26 There being no members of the public present, the next order of business followed.

27
28 **THIRD ORDER OF BUSINESS**

Business Matters

29 **A. Consideration of RFQ Proposals for District Engineering Services**

30
31 On MOTION by Ms. Martin seconded by Mr. Cooper, with all in favor,
32 *Clearview Land Design* for District Engineering Services, was approved.
33 5-0

34
35 **FOURTH ORDER OF BUSINESS**

Consent Agenda

36 **A. Consideration of Minutes for the February 19, 2026 Meeting**

37 **B. Consideration of O&M Expenditures for February 2026**

38 **C. Acceptance of the Financials/Approval of the Check Register for February 2026**

39
40 On MOTION by Ms. Martin seconded by Mr. LeWallen, with all in favor,
41 the Consent Agenda, was approved. 5-0
42

43 **FIFTH ORDER OF BUSINESS**

Staff Reports

44 **A. District Counsel**

45 **B. District Engineer**

46 **C. District Manager**

47 There being no reports, the next item followed.

48

49 **SIXTH ORDER OF BUSINESS**

Board Members' Comments

50 There being none, the next order of business followed.

51

52 **SEVENTH ORDER OF BUSINESS**

Adjournment

53 There being no further business,

54

55 On MOTION by Ms. Martin seconded by Mr. LeWallen, with all in favor,

56 the meeting was adjourned at 3:52 p.m. 5-0

57

58

59

60

61 _____
Jayna Cooper/Rollamay Turkoane

62 District Manager

Blake Murphy

Chairperson

<p>Parrish North CDD</p> <p>Summary of Operations and Maintenance Invoices</p>
--

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Monthly Contract						
INFRAMARK LLC	3/1/2026	173090	\$1,000.00			ACCOUNTING SERVICES
INFRAMARK LLC	3/1/2026	173090	\$2,083.33			DISTRICT MANAGEMENT
INFRAMARK LLC	3/1/2026	173090	\$125.00	\$3,208.33	\$3,208.33	WEBSITE MAINTENANCE/ADMIN
Monthly Contract Subtotal			\$3,208.33			
TOTAL						
			\$3,208.33			



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

173090

DATE

3/1/2026

BILL TO

Parrish North Community
Development District
2005 Pan Am Cir
Tampa FL 33607-2359
United States

CUSTOMER ID

C7203

NET TERMS

Due On Receipt

PO#**DUE DATE**

3/1/2026

Services provided for the Month of: March 2026

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	1,000.00		1,000.00
District Management	1	Ea	2,083.33		2,083.33
Website Maintenance / Admin	1	Ea	125.00		125.00
Subtotal					3,208.33

Subtotal	\$3,208.33
Tax	\$0.00
Total Due	\$3,208.33

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

***Parrish North
Community
Development
District***

Financial Report

March 31, 2026

CLEAR PARTNERSHIPS



PARRISH NORTH COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 31, 2026

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash In Bank	\$ 6,629
Accounts Receivable	1,250
TOTAL ASSETS	\$ 7,879
<u>FUND BALANCES</u>	
Unassigned:	7,879
TOTAL FUND BALANCES	7,879

PARRISH NORTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	\$ -	\$ 127	\$ 127	0.00%
Special Assmnts- Tax Collector	1,409,715	-	(1,409,715)	0.00%
Developer Contribution	-	25,200	25,200	0.00%
TOTAL REVENUES	1,409,715	25,327	(1,384,388)	1.80%

EXPENDITURES

Administration

Supervisor Fees	12,000	-	12,000	0.00%
Construction Accounting	3,500	-	3,500	0.00%
Field Management	12,000	-	12,000	0.00%
Recording Secretary	3,500	-	3,500	0.00%
Trustees Fees	9,500	-	9,500	0.00%
Assessment Roll	5,000	-	5,000	0.00%
Disclosure Report	7,000	-	7,000	0.00%
District Counsel	15,000	2,102	12,898	14.01%
District Engineer	20,000	-	20,000	0.00%
District Management	25,000	12,500	12,500	50.00%
Accounting Services	17,500	6,000	11,500	34.29%
Auditing Services	6,500	-	6,500	0.00%
Onsite Staff	40,000	-	40,000	0.00%
Website ADA Compliance	1,800	1,613	187	89.61%
Postage, Phone, Faxes, Copies	150	-	150	0.00%
Rental and Leases	3,500	-	3,500	0.00%
General Liability	12,500	3,250	9,250	26.00%
Public Officials Insurance	7,500	2,250	5,250	30.00%
Property & Casualty Insurance	45,000	-	45,000	0.00%
Legal Advertising	1,500	637	863	42.47%
Administration	3,500	-	3,500	0.00%
Special Services	2,000	-	2,000	0.00%
Data Storage	2,400	-	2,400	0.00%
Bank Fees	200	595	(395)	297.50%
Financial/Revenue Collections	3,500	-	3,500	0.00%
Misc Admin	250	-	250	0.00%
Website Admin Services	1,500	750	750	50.00%
Onsite Office Supplies	190	-	190	0.00%

PARRISH NORTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Dues, Licenses & Fees	175	175	-	100.00%
Total Administration	262,165	29,872	232,293	11.39%
<u>Utility Services</u>				
Street Lights	260,000	-	260,000	0.00%
Utility - All Others	35,000	-	35,000	0.00%
Amenity Internet	1,650	-	1,650	0.00%
Water/Waste	18,000	-	18,000	0.00%
Total Utility Services	314,650	-	314,650	0.00%
<u>Landscape Services</u>				
Wildlife Control	6,000	-	6,000	0.00%
Debris Cleanup	5,000	-	5,000	0.00%
Aquatics - Contract	35,000	-	35,000	0.00%
Landscaping - R&M	55,000	-	55,000	0.00%
Irrigation Maintenance	20,000	-	20,000	0.00%
Landscaping - Annuals	25,000	-	25,000	0.00%
Landscaping - Mulch	17,500	-	17,500	0.00%
Landscape Maintenance - Contract	420,000	-	420,000	0.00%
Landscaping - Plant Replacement Program	40,000	-	40,000	0.00%
Wetland Management Program	12,000	-	12,000	0.00%
Aquatics - Plant Replacement	5,000	-	5,000	0.00%
Total Landscape Services	640,500	-	640,500	0.00%
<u>Amenities</u>				
Pool Maintenance - Contract	18,000	-	18,000	0.00%
Janitorial - Contract	15,000	-	15,000	0.00%
Amenity Pest Control	1,200	-	1,200	0.00%
Security Monitoring Services	12,000	-	12,000	0.00%
Garbage Dumpster - Rental/Collection	9,000	-	9,000	0.00%
Pool Treatments & Other R&M	5,000	-	5,000	0.00%
Amenity R&M	17,750	-	17,750	0.00%
Facility A/C	2,500	-	2,500	0.00%
Entrance Monuments, Gates, Walls R&M	12,000	-	12,000	0.00%
Sidewalk, Pavement, Signage R&M	16,000	-	16,000	0.00%
Amenity Camera R&M	5,000	-	5,000	0.00%
Playground Maintenance	5,400	-	5,400	0.00%

PARRISH NORTH COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Access Control R&M	3,500	-	3,500	0.00%
Misc	15,000	-	15,000	0.00%
Special Events	4,500	-	4,500	0.00%
Holiday Decorations	12,000	-	12,000	0.00%
Janitorial - Supplies/Other	1,400	-	1,400	0.00%
Dog Waste Station	1,500	-	1,500	0.00%
Pool Permits	650	-	650	0.00%
Total Amenities	<u>157,400</u>	<u>-</u>	<u>157,400</u>	<u>0.00%</u>
<u>Reserves</u>				
Non Insurable Asset Reserve	35,000	-	35,000	0.00%
Total Reserves	<u>35,000</u>	<u>-</u>	<u>35,000</u>	<u>0.00%</u>
TOTAL EXPENDITURES & RESERVES	1,409,715	29,872	1,379,843	2.12%
Excess (deficiency) of revenues Over (under) expenditures	-	(4,545)	(4,545)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		11,173		
FUND BALANCE, ENDING		\$ 6,628		

Bank Account Statement

Parrish North CDD

Thursday, April 2, 2026

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Bank Account No. 9970

Statement No. 26_03

Statement Date 03/31/2026

G/L Account No. 101002 Balance	6,628.85	Statement Balance	6,628.85
		Outstanding Deposits	0.00
Positive Adjustments	0.00	Subtotal	6,628.85
Subtotal	6,628.85	Outstanding Checks	0.00
Negative Adjustments	0.00	Ending Balance	6,628.85
Ending G/L Balance	6,628.85		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
03/31/2026		JE000032	Interest - Investments	Interest 03/26	12.72	12.72	0.00
Total Deposits					12.72	12.72	0.00
Checks							
							0.00
02/26/2026	Payment	1027	STRALEY ROBIN VERICKER	Check for Vendor V00004	-720.00	-720.00	0.00
02/26/2026	Payment	1028	BUSINESS OBSERVER	Check for Vendor V00009	-238.44	-238.44	0.00
03/06/2026	Payment	1029	SCHOOLSTATUS, LLC	Check for Vendor V00007	-1,613.00	-1,613.00	0.00
03/12/2026	Payment	1030	INFRAMARK LLC	Check for Vendor V00003	-3,208.33	-3,208.33	0.00
03/23/2026		JE000031	Bank Fees	Service Charge 03/26	-111.65	-111.65	0.00
Total Checks					-5,891.42	-5,891.42	0.00
Adjustments							
Total Adjustments							
Outstanding Deposits							
Total Outstanding Deposits							

PARRISH NORTH COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 03/01/2026 to 03/31/2026

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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GENERAL FUND - 001

001	1029	03/06/26	SCHOOLSTATUS, LLC	INV-SS-5715	Annual Website Fee	Website Admin Services	549936-51301	\$1,613.00
001	1030	03/12/26	INFRAMARK LLC	173090	MAR 2026-DISTRICT INFRAMARK INVOICE	Accounting Services	532001-51301	\$1,000.00
001	1030	03/12/26	INFRAMARK LLC	173090	MAR 2026-DISTRICT INFRAMARK INVOICE	District Management	531151-51301	\$2,083.33
001	1030	03/12/26	INFRAMARK LLC	173090	MAR 2026-DISTRICT INFRAMARK INVOICE	Website Admin Services	549936-51301	\$125.00
Fund Total								<u>\$4,821.33</u>

Total Checks Paid	\$4,821.33
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