

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

Agenda Package Board of Supervisors Meeting



Wednesday, August 11, 2021

6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive,

Tampa, Florida



TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package August 11, 2021

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Tampa Palms Community Development District

**DPFG Management & Consulting
250 International Parkway, Suite 280
Lake Mary, FL 32746
321-263-0132; Ext. 729**

August 6, 2021

Board of Supervisors
**Tampa Palms Community
Development District**

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Board Meeting is scheduled for Wednesday, August 11, 2021 at **6:00 p.m.** at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The advanced copy of the agenda for this meeting is attached.

The meeting will be available Zoom with the following access:

<https://us02web.zoom.us/j/2539344102>

Meeting ID: 253 934 4102

Enclosed for your reviews are the minutes of the July, 2021 Board Meeting and the documents outlined in the table of contents.

Any additional support material will be distributed prior to the meeting, and staff will present their reports at the meeting.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Chris

Christ Cleveland, District Manager
DPFG

CC:mmw

cc: Maggie Wilson
DPFG (Record Copy)

Tampa Palms CDD Meeting Agenda

August 11, 2021, 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647
Join Zoom Meeting
<https://us02web.zoom.us/j/2539344102>
Meeting ID: 253 934 4102

1. Welcome & Roll Call
2. Strategic Planning
3. Board Member Discussion Items
4. Public Comments
5. Approval of the July, 2021 Minutes
6. Approval of District Disbursements
7. Consultant Reports
 - Around the Neighborhoods
 - CDD Officers
 - Park Security Review
 - Tampa Palms Newsletter
 - Auditor Engagement 2021
 - Meeting Dates 2021-22
8. Other Matters
9. Public Comments
10. Supervisor comments
11. Adjourn

Executive Summary

As of June 30, 2021, The District has cash balances net of liabilities of \$ 4.7 M. With three months left in the fiscal year District normal and regular project expenses should vary favorably in the range of \$ 25 K to 40 K. The funds for anticipated Signature projects will be transferred from carry forward funds.

The CDD should end the year with about \$ 1.2 M in presently unallocated funds with which to address future community needs.

FY 2020-21 Budget PerformanceRevenue

As of June 30th, the District has collected 100.2 % of the assessments levied. The District is projected to collect an additional \$5-14 K from Tax Collector refunds and excess fees by fiscal year end.

Expenses

The General Fund Budget for normal operations shows a favorable position of \$ 102 K as of June 30th. The heavier summer expenses for water, mowing and the county pond will reduce the favorable variance and come back to budgeted plan levels. The Project Driven line items should end the year at budget levels with the exception of Signature Projects which will require a budget amendment to included reserved funds.

Cash Flow Projections for Calendar 2021

(Shown in \$ 000)

Sources of Funds

Cash Balance 6/30/21	\$ 4,708	
Collections prior to December receipts	14	
Total Sources of Funds		\$ 4,722

Uses of Funds

Balance FY 20-21 expenses	(\$ 841)	
Signature Expenses	(438)	
Weather Related Reserves	(400)	
Palm & Tree Replacements	(200)	
Community-Wide Wall & Monument	(100)	
Pond Improvement Reserves	(700)	
1st Qtr FY 21-22 expenses	(679)	
Infrastructure Replacement Contingency	(135)	
Total Uses of Funds		(\$ 3,493)
Projected Funds before December, 2021 receipts		\$ 1,229

Frequently Asked Questions

FAQ Several lines items which have always performed at budgeted levels in past years that are displaying negative budget variances in 2021. Is this due in some manner to the Covid crises?

The Covid crises has directly impacted the CDD Budget performance of one line item: park patrols. Park patrols are expected to finish the years approximately 22% over budget (\$16K) due in major part to increased hours of use at Amberly Park.

Budget performance in one whole sector of the District's expenses, utilities, is experiencing increases not attributable to changes in the District's utilization based on Covid, consumption is normal, but rather on national inflationary factors that may be related to Covid via supply chain interruptions and labor cost increases.

Utility	Over Budget YTD	Percent Over Budget
Garbage collection	\$3,463	35%
Water utility	\$8,504	54%
Electricity	\$5,769	7%

Less obvious and more difficult to quantify are cost increases for materials from paper products for the restrooms to plant materials.

Tampa Palms CDD
Balance Sheet
June 30, 2021

	<u>GENERAL</u>
<u>ASSETS:</u>	
CASH - Operating Account	\$ 50,827
PETTY CASH	500
INVESTMENTS:	
Excess Fund Account- South State Bank	4,683,190
ACCTS. RECEIVABLE	344
RECEIVABLE FROM TAMPA PALMS HOA	23,005
PREPAID ITEMS	7,863
TOTAL ASSETS	<u>\$ 4,765,729</u>
<u>LIABILITIES:</u>	
ACCOUNTS PAYABLE	\$ 25,573
ACCRUED EXPENSES	24,771
<u>FUND BALANCE:</u>	
NON-SPENDABLE	7,863
RESTRICTED	-
UNASSIGNED:	4,707,523
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 4,765,729</u>

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through June 30, 2021

	<u>BUDGET</u>	<u>BUDGET YEAR-TO-DATE</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>FAVORABLE (UNFAVORABLE) YTD VARIANCE</u>
REVENUES				
ASSESSMENTS NON-ADVOLAREM	\$ 2,737,595	2,737,595	\$ 2,734,786	\$ (2,809)
EARLY PAYMENT DISCOUNT	(109,504)	(109,504)	(101,436)	8,068
INTEREST INCOME	10,000	7,500	28,662	21,162
EXCESS FEES	15,000	-	-	-
MISC. REVENUE	1,200	1,200	12,936	11,736
CARRY FORWARD	85,000	-	-	-
TOTAL REVENUES	2,739,291	2,636,791	2,674,948	38,157
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	8,250	6,359	1,891
FICA	5,810	4,358	4,937	(580)
FUTA/SUTA/PAYROLL FEES	5,024	3,768	1,038	2,730
S/T PERSONNEL SERVICES	<u>21,834</u>	<u>16,376</u>	<u>12,335</u>	<u>4,041</u>
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	10,000	7,500	518	6,982
ANNUAL AUDIT	6,813	5,110	500	4,610
MANAGEMENT FEES	67,369	50,527	46,719	3,808
TAX COLLECTOR	54,752	54,752	51,402	3,350
ASSESSMENT ROLL	10,050	10,050	10,050	-
S/T PROFESSIONAL SERVICES	<u>148,984</u>	<u>127,939</u>	<u>109,189</u>	<u>18,749</u>
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,685	2,832	2,832	-
MISC. ADMINISTRATIVE SERVICES	12,000	10,933	10,933	-
S/T ADMINISTRATIVE SERVICES	<u>15,685</u>	<u>13,765</u>	<u>13,765</u>	<u>-</u>
TOTAL ADMINISTRATIVE	186,503	158,079	135,288	22,790
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	174,601	130,951	125,611	5,340
PARK ATTENDANTS	75,000	56,250	53,435	2,815
PARK PATROLS (Security Co)	71,774	53,831	65,221	(11,391)
FIELD MANAGEMENT CONTINGENCY	20,800	15,600	6,859	8,741
S/T FIELD MANAGEMENT SVCS	<u>342,175</u>	<u>256,631</u>	<u>251,126</u>	<u>5,505</u>
GENERAL OVERHEAD:				
INSURANCE	13,017	13,017	11,121	1,896
IT (TEL / SECURITY)	24,717	18,538	12,080	6,458
WATER	21,000	15,750	24,254	(8,504)
REFUSE REMOVAL	13,000	9,750	13,213	(3,463)
ELECTRICITY	110,000	82,500	88,269	(5,769)
STORMWATER FEE	4,096	3,041	3,041	-
MISC. FIELD SERVICES	13,000	9,750	9,750	-
S/T GENERAL OVERHEAD	<u>198,830</u>	<u>152,346</u>	<u>161,728</u>	<u>(9,382)</u>
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,044,980	783,735	770,909	12,826
LANDSCAPE MONITORING FEE	18,900	14,175	14,175	-
LANDSCAPE & REPLACEMENT	94,080	70,560	57,814	12,746
S/T LANDSCAPE MAINTENANCE	<u>1,157,960</u>	<u>868,470</u>	<u>842,898</u>	<u>25,572</u>
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	98,426	73,820	42,971	30,849
COUNTY POND	18,517	13,888	-	13,888
NPDES POND PROGRAM	46,800	35,100	34,840	260
S/T LANDSCAPE NEW & ENHANCED	<u>163,743</u>	<u>122,807</u>	<u>77,811</u>	<u>44,996</u>

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through June 30, 2021

	<u>BUDGET</u>	<u>BUDGET YEAR-TO-DATE</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>FAVORABLE (UNFAVORABLE) YTD VARIANCE</u>
<i>FACILITY MAINTENANCE:</i>				
IRRIGATION SYSTEM	105,194	78,896	81,012	(2,116)
FOUNTAIN	26,784	20,088	15,461	4,627
FACILITY MAINTENANCE	88,913	66,685	56,465	10,219
JANITORIAL/SUPPLIES	2,704	2,028	1,973	55
S/T FACILITY MAINTENANCE	<u>223,595</u>	<u>167,696</u>	<u>154,911</u>	<u>12,785</u>
<i>PROJECT DRIVEN EXPENSES:</i>				
SIGNATURE TP 2017	-	-	100,430	(100,430)
RENEWAL AND REPLACEMENT & DEFERRED MTC	207,426	155,570	130,302	25,268
CAPITAL PROJECTS	200,000	150,000	113,113	36,887
NPDES/CLEAN WATER	59,059	44,294	31,249	13,045
S/T TOTAL PROJECT DRIVEN EXPENSES	<u>466,485</u>	<u>349,864</u>	<u>375,094</u>	<u>(25,230)</u>
<i>TOTAL EXPENDITURES</i>	<u>2,739,291</u>	<u>2,075,893</u>	<u>1,998,857</u>	<u>77,036</u>
<i>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</i>	-	560,898	676,091	115,193
<i>FUND BALANCE - BEGINNING</i>	-	-	4,039,295	
<i>FUND BALANCE - ENDING</i>	<u>\$ -</u>	<u>\$ 560,898</u>	<u>\$ 4,715,386</u>	<u>\$ 115,193</u>

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU JUNE 30, 2021
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating	\$2,174,291		\$2,174,291
<u>Non Operating</u>			
Capital Projects		\$200,000	\$200,000
Renewal & Rel		\$200,000	\$200,000
Signature 2017		\$0	\$0
NPDES		\$59,059	\$59,059
Excess Fees			-
Interest	28,662		28,662
Misc Rev	12,936		12,936
Carry Forward Bal *			
Total	\$ 2,215,889	\$ 459,059	\$2,674,948
<u>Expenses</u>			
Operations	\$ 1,623,763		1,623,763
<u>Non Operating</u>			
Renewal & Rel		130,302	130,302
NPDES/EPA		31,249	31,249
Capital Projects		113,113	113,113
TP Signature 2017		<u>100,430</u>	<u>100,430</u>
Total	\$1,623,763	\$375,094	\$375,094
Total Expenditures			\$1,998,857
Excess Revenue Vs Expenses			\$676,091

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU JUN 30, 2021
GENERAL FUND**

<u>General Fund</u>	<u>6/30/2021</u>	<u>(\$000)</u>
Cash		51
Cash Equivalent (Excess Cash ICS)		4,683
Due From TPOA		23
Receivable		0
Prepaid Items		8
Total		\$ 4,766
Less:		0
Payables		26
Accrued Expenses		25
Non Spendable A/C Prepaid		8
Net Cash 6/30/2021		\$ 4,708
Allocation for:		
Weather Damage		400
Community-Wide Wall & Monument		100
Tree & Palm Replacement		200
Pond Improvements		700
1st Qtr FY 2021-22 Expenses Operations		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		438
Adjusted Net Cash		\$ 2,056

Forecast

<u>2020-21 Fiscal Year</u>			
<u>(\$ 000)</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Monthly Bal</u>
Jul			
CDD Operations	0	210	
R&R	0	21	
NPDES	0	10	
Signature Projects	0	15	
Capital Projects	0	15	
Total	0	271	\$ 1,785
Aug			
CDD Operations	4	195	
R & R	0	25	
NPDES	0	15	
Signature Projects	0	10	
Capital Projects	0	35	
Total	5	280	\$ 1,510
Sep			
CDD Operations	7	225	
R & R	1	30	
NPDES	0	20	
Signature Projects	0	30	
Capital Projects	1	40	
Total	9	345	\$ 1,174

* Palm Treatment and Replacement of Both Palms and Trees Identified as Future Liability

**TAMPA PALMS CDD
JUNE 30, 2021
GENERAL FUND**

(\$000)	Prior Year Collected	Prior Year Collected \$	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	14%	376	887	34%	20%
December	92%	2,388	2,343	89%	-3%
January	94%	2,475	2,476	94%	0.0%
February	96%	2,512	2,477	94%	0.0%
March	97%	2,537	2,537	97%	0.0%
April	98%	2,579	2,591	99%	1%
May	99%	2,606	2,606	99%	0.0%
June	100.2%	2,635	2,633	100.2%	0.0%
July	100.2%	2,635			
August	100.3%	2,635			
September	100.3%	2,635			
Year End					
Total Assessed (Net Discount)		\$2,628			

Summary- Project Driven Expenses

Nine Months Ending June 30, 2021

Operating Capital Projects (\$000)

Sources of Funds

FY 2020-21 Budget \$200

Uses of Funds

Spent Thru 6/30/2021 113

Total Funds Under Consideration \$0

Budget Available as of 6/30/2021 \$87

Renewal & Replacement

Sources of Funds

FY 2020-21 Budget 207

Uses of Funds

Spent Thru 6/30/2021 130

Total Funds Under Consideration \$0

Budget Available as of 6/30/2021 \$77

TP Signature Projects

Sources of Funds*

FY 2020-21 Budget \$0

Uses of Funds

Spent Thru 6/30/2021 \$100

Total Funds / Projects Under Consideration \$337

Budget Available as of 6/30/2021* (438)

* Additional Signature funds \$438 K available to be brought forward when needed **\$438**

SUMMARY
FY 2020-21 RENEWAL REPLACEMENT PROJECTS

			Original Project	June 30, 2021	Committed To Spend
Infrastructure					
Amberly Parking Lot Repairs (Accident)				\$1,500	
Park Pavilion Amberly				\$1,400	
Park Pavilion Repairs - Hampton				\$3,500	
Traffic / Street Sign Replacements				\$1,841	
Racquetball floors				\$2,800	
Table Restoration (Amberly & Hampton)				\$1,400	
Prepressure Wash CDD Sidewalks & walls				\$7,390	
Landscape					
Entry Poinsettias				\$14,800	
Plant Replacements Medians & Entries				\$17,576	
Tree Work - Blvds				\$41,990	
Palma Vista w/ Medians				\$6,634	
Wellington & Medians				\$14,930	
Cul de Sac				\$2,902	
Irrigation					
Clean and Replace Area 1 Filter Discs					
Lighting (Park & Landscape)					
Court Lighting				\$639	
Other					
TPOA Newsletter (50%)				\$11,000	
		<i>Sub Total R&R Projects</i>		\$130,302	
		<i>Sub Total Restoration Projects</i>		\$0	
Total R&R Projects				\$130,302	\$0

**Capital Projects 2020-21
Budget Monitor**

30-Jun-21			
(\$000)	Current Projects	Spent 2020-21	Pending Commitments
Tampa Palms Signature Projects (BB Downs)			
Consulting Services	4	4	-
Irrigation	20	0	20
Main Entry Restorations	163	28	137
Area 2 Pond		2	0
Bruce B Downs Improvements	245	65	180
Sub-Total TP Signature Projects	\$436	\$100	\$337
Capital Projects			
Consulting Services			
Irrigation Systems		6	
Parks & Cameras		41	
Landscape & Lighting		24	
Signs, Infrastructure & Lighting		42	
Sub-Total Capital Projects	\$0	113	\$0
Total TP Signature & Standard Capital Projects		\$214	\$337

**Capital Projects Signature Projects
2020-21 Through June 30, 2020**

Tampa Palms Signature Projects (BB Downs)	Current Projects	Spent A/O 5/31/2021	Pending Commitments
Consulting Services			
Restoration Designs	4,000	4,000	
Survey & Staking & MOT	400	400	
<i>Sub Total</i>	<i>4,400</i>	<i>4,400</i>	
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)	20,000		20,000
<i>Sub Total</i>	<i>20,000</i>		<i>20,000</i>
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	77,513	5,651	71,844
Area 2 Phase II	15,000		15,000
Area 2 Landscape (TP Blvd & Amberly Phase II)	20,000	10,914	12,000
Area 2 Pond Landscape & Wayfinding	50,000	11,833	38,167
<i>Sub Total</i>	<i>162,513</i>	<i>28,398</i>	<i>137,011</i>
Area 2 Pond			
Littoral Plantings & Noxious Removal			
Area 2 Pond Landscape -Bank Repairs	3,707	2,145	0
<i>Sub Total</i>	<i>3,707</i>	<i>2,145</i>	<i>0</i>
Bruce B Downs Improvements			
Wall restorations 4 villages + drainage & additional landscape bufferbuffer	245,000	65,487	179,513
<i>Sub Total</i>	<i>245,000</i>	<i>65,487</i>	<i>179,513</i>
Sub-Total Tampa Palms Signature	435,620	\$100,430	336,524
Normal Capital Projects			
	Current		Pending
Irrigation Systems			
VFD Pump Drive Area Area 2			
Area 1 Pump Station Filter New Discs			
Jockey Pump		5,706	
<i>Sub Total</i>	<i>0</i>	<i>5,706</i>	<i>0</i>
Parks & Cameras			
Cameras		3,183	-
Benches - Oak Park			
Backboards,Windscreens and Rims		6,394	
Courts Resurfacing		31,275	
<i>Sub Total</i>	<i>0</i>	<i>40,852</i>	<i>-</i>
Landscape & Lighting			
Bricks & Construction for Sanctuary Wall Bed			
Major Landscape (> 5 Years)		22,338	
Eco Sens Lighting		1,832	
<i>Sub Total</i>	<i>-</i>	<i>24,170</i>	<i>-</i>
Signs, Infrastructure & Lighting			
Drainage Easement Reconsruction		8,906	
Cambridge Fountain Replacement		3,945	
Speed Limits Sign(s)		1,654	
Walls - Reserve & Sanctuary		27,882	
<i>Sub Total</i>	<i>0</i>	<i>42,387</i>	<i>0</i>
Sub-Total Normal Capital Projects	\$0	\$113,114	\$0
Total TP Signature & Standard Capital Projects		\$213,544	\$336,524

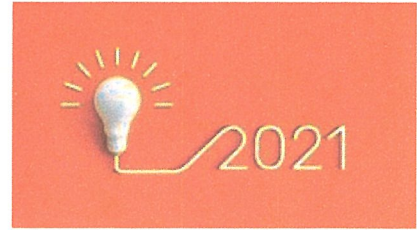
**TAMPA PALMS CDD
CASH REGISTER
FY 2021**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
05/31/2021			EOM BALANCE	250,403.79	239,257.81	252,312.23
06/04/2021	9010	ADVANCED ENERGY SOLUTION OF	Reset time clocks, replace landscape lights		1,062.90	251,249.33
06/04/2021	9011	CLEAN SWEEP SUPPLY COMPANY	Supplies		149.78	251,099.55
06/04/2021	9012	DOUGLAS CLEANING SERVICES	May CDD Cleaning		1,520.00	249,579.55
06/04/2021	9013	FEDEX	Shipping		40.24	249,539.31
06/04/2021	9014	FRONTIER COMMUNICATIONS	CDD Phone - 4/16 - 5/16		539.73	248,999.58
06/04/2021	9015	HOOVER PUMPING SYSTEMS	Jockey motor & pump replacement		6,065.62	242,933.96
06/04/2021	9016	REPUBLIC SERVICES	06/01-06/30 - Solid Waste		1,588.79	241,345.17
06/04/2021	9017	SECURITAS SECURITY SERVICES USA, INC	4/25-5/08 Security Guard - Hampton Park		832.85	240,512.32
06/04/2021	9018	XEROX FINANCIAL SERVICES	Copier Lease - May		137.55	240,374.77
06/04/2021	9019	Zeno Office Solutions, Inc.	Contract ovg charge 4/25-5/24		7.14	240,367.63
06/04/2021	060421ACH	DOROTHY COLLINS	payroll 6/4/21		2,975.01	237,392.62
06/04/2021	060421ACH	Innovative Employer Solutions	payroll 6/4/21		277.59	237,115.03
06/08/2021		CITY OF TAMPA UTILITIES	City of Tampa Reimbursement	9,580.58		246,695.61
06/09/2021	9020	ABM Landscape & Turf Services	Landscape Maint - May/Jun		124,166.10	122,529.51
06/09/2021	9021	AT&T	Long Distance - May		161.39	122,368.12
06/09/2021	9022	CLEAN SWEEP SUPPLY COMPANY	supplies		25.95	122,342.17
06/09/2021	9023	FRONTIER COMMUNICATIONS	Hampton Pk Phone - May		148.01	122,194.16
06/09/2021	9024	GRAU & ASSOCIATES	Audit FY 9/30/2020		500.00	121,694.16
06/09/2021	9025	HOOVER PUMPING SYSTEMS	Proactive filter discs cleaning		1,694.61	119,999.55
06/09/2021	9026	VERIZON	4/24-5/23 - Phone		159.79	119,839.76
06/10/2021		Deposit	Membership	600.00		120,439.76
06/14/2021	9027	Tracey Falkowitz	BOS Meeting - 06/09/21		200.00	120,239.76
06/15/2021	9028	DPFG	CDD Mgmt - June		6,274.33	113,965.43
06/18/2021	9029	ADB Landscaping Materials, Inc	Various Plants		4,234.00	109,731.43
06/18/2021	9030	ADVANCED ENERGY SOLUTION OF	Repair tennis court lights and pole light		1,001.01	108,730.42
06/18/2021	9031	FEDEX	Shipping		42.01	108,688.41
06/18/2021	9032	FLORIDA FOUNTAIN MAINTENANCE, INC	Maint. - Jun / Replace worn seal plate and seal		1,280.13	107,408.28
06/18/2021	9033	FRONTIER COMMUNICATIONS	Amberly Pk Phone - May		233.99	107,174.29
06/18/2021	9034	IRON MOUNTAIN	06/01-06/30- Records Storage		321.30	106,852.99
06/18/2021	9035	LOWE'S	Supplies		549.76	106,303.23
06/18/2021	9036	Pinwheel Nursery	Installed plants		9,210.60	97,092.63
06/18/2021	9037	SECURITAS SECURITY SERVICES USA, INC	5/09-5/22 Security Guard - Hampton Park		1,787.35	95,305.28
06/18/2021	9038	SEFFNER ROCK & GRAVEL	Top soil		515.00	94,790.28
06/18/2021	9039	SUNSHINE STATE ONE CALL F FLORIDA	Dig Tickets - May		43.51	94,746.77
06/18/2021	9040	TAMPA ELECTRIC	Summary Bill - May		12,831.39	81,915.38
06/18/2021	9041	TERMINIX	Pest Control - May Main Facility		74.00	81,841.38
06/18/2021	061821ACH	Adisa Gibson	BOS Mtg 6/18/21		184.70	81,656.68
06/18/2021	061821ACH	DOROTHY COLLINS	BOS Mtg 6/18/21		2,975.01	78,681.67
06/18/2021	061821ACH	Eugene R. Field	BOS Mtg 6/18/21		184.70	78,496.97
06/18/2021	061821ACH	Innovative Employer Solutions	BOS Mtg 6/18/21		354.08	78,142.89
06/18/2021	061821ACH	James P. Soley	BOS Mtg 6/18/21		200.00	77,942.89
06/24/2021		Deposit	Membership	300.00		78,242.89
06/25/2021	9042	ADVANCED ENERGY SOLUTION OF	check cameras - old pictures		163.50	78,079.39
06/25/2021	9043	CINTAS	Safety Mats		129.18	77,950.21
06/25/2021	9044	CLEAN SWEEP SUPPLY COMPANY	supplies		40.39	77,909.82
06/25/2021	9045	EEL SECURITY	Monitoring - 3rd Qtr - 2021		89.85	77,819.97
06/25/2021	9046	ESD WASTE2WATER, INC	Pump Maint - June		300.00	77,519.97
06/25/2021	9047	FLORIDA FOUNTAIN MAINTENANCE, INC	Repaired motor and installed volute		2,500.00	75,019.97
06/25/2021	9048	FRONTIER COMMUNICATIONS	CDD Phone - 5/16 - 6/16		539.73	74,480.24
06/25/2021	9049	HOOVER PUMPING SYSTEMS	Pump#2 and Jockey pump loss prime		435.38	74,044.86
06/25/2021	9050	INSECT I.Q., INC	Insect Removal		325.00	73,719.86
06/25/2021	9051	OLM, INC	Landscape Insp - 6/02		1,575.00	72,144.86
06/25/2021	9052	REPUBLIC SERVICES	07/01-07/31 - Solid Waste		1,588.79	70,556.07
06/25/2021	9053	SECURITAS SECURITY SERVICES USA, INC	5/23-6/05 Security Guard - Hampton Park		1,828.24	68,727.83
06/25/2021	9054	XEROX FINANCIAL SERVICES	Copier Lease - June		275.10	68,452.73
06/29/2021	9055	DPFG	CDD Mgmt - July		6,274.33	62,178.40
06/29/2021	9056	MARY-MARGARET WILSON	Field Mgmt - July		9,161.00	53,017.40
06/30/2021	598	CITY OF TAMPA UTILITIES	Water Utilities - Jun		2,198.41	50,818.99
06/30/2021		South State Bank	Interest	7.52		50,826.51
06/30/2021			EOM BALANCE	10,488.10	211,973.82	50,826.51

Focus For 2020-21

Re-presented August, 2021

The Tampa Palms CDD is a unit of State of Florida special-purpose government with limited boundaries and is distinct in both form and function from general purpose government entities including but not limited to the City of Tampa, Hillsborough County etc.



The TP CDD authority is laser-focused and limited in attention to the properties owned by the CDD or shared with the City of Tampa.
(Example TP Blvd medians)

- The CDD has no enforcement powers
- The CDD's public funds cannot be spent on private property
- CDD attention and activity is limited to that which occurs within its boundaries.

The majority of the CDD budget addresses community aesthetics - making residents proud of their homes. Tampa Palms defines the standard of care as that which is observed from a vehicle at 35 mph

Specific considerations for 2021

	Next Steps	Timing
Covid & Tampa Palms		
(1) Protection of Residents	Continue Enhanced Cleaning	On Going
	On Site Park Guards (Amberly)	Re-Evaluate Aug
(2) Protection of Workers	Guardhouse Used for Workers	Re-Evaluate July
	Continue Enhanced Cleaning	Re-Evaluate July
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	Court Hearing	July, 2021
(2) Tampa Palms Blvd	Meeting w/ Ayres Engr Re Design	Not Scheduled
(3) Bike Path Improvements	Deferred Until TPB Project Designed	Review After TPB Designs
Monitor Projects Impacting Tampa Palms		
(1) I-75 Transit Lanes	PDE Public Meeting	Public Meeting Tentative July-Aug 2021

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
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I. Signature Projects**1) General Progress & Timeline**

- a) Progress

Report To Board

Aug

Staff

2) Entrance Pond

- a) Pond Perimeter
Platings / Pod Levels

Review Progress

Aug

Staff

3) Community Entrances

- a) Tampa Palms Blvd - Area 1
Propose Planting Plan

Progress

Aug

Staff

- b) Cable Intrusions
Provide Update

Progress

Sep

Staff/Soley

II Capital Projects**1) Wayfinding & Misc. Signs**

- a) Sanctuary Wall

Update Board

Aug

Staff

2) Lake Fountains Review

- a) Board update

<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
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Review	Aug	Staff
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III Landscape Assets

1) Assessment YTD Weather Impacts

Report To Board	On Going	Staff
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2) Village Entry & Blvd Restorations

- a) Plans / Direction
- b) Palm Tree Pests

Update	Sep	Staff
Report To Board	Sep	Staff

3) LED Landscape Lighting

- a) Phase III

Future Consideration	TBD	Staff
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IV Park Reviews

1) Park Inspections & Restorations

- a) Park Status Report

Report	Aug	Staff
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V. Misc and Local Government

- a) Covid Impacts
- b) Tampa Palms Blvd
- c) County Garbage Plan
- d) Multi-Modal Path Repaving [COT]
- e) Auditor Engagement
- f) Tampa Palms Newsletter

Report To Board	Sep	Staff
Report To Board	Sep	Staff
Report To Board	Aug	Staff
Report To Board	TBD	Staff
Report To Board	Aug	Staff
Report To Board	Aug	Staff

Update Signature Mitigation Projects

This report is filed monthly to update the Board Members as to the status of funds - both availability and commitment - for the Signature Tampa Palms projects.

Funds Available A/O Fiscal Year 2020-21

\$ 436K

Work in Progress or Anticipated A/O August, 2021 Meeting



Opening Balance/Available	FY 2013-14	FY 2014-15	FY 2016-18	FY 2018-19	FY 2019-20	FY 2020-21
	\$1,330,480	\$1,043,490	\$1,287,907	781,762	\$505,513	\$435,620
		\$300,000				In Progress
Consulting Svcs			\$32,005	\$7,809	\$11,320	\$20,000
Irrigation Relocation	\$93,000					
Irrigation- New Install & Repairs		\$55,000	\$95,000	\$19,472		\$20,000
Area 1 - Entry Streetlights			\$20,000	Complete		
Area 1 & 2 Pillars, Fencing & Lighting			\$882	\$73,534		
Area 1 - Landscape Entry Median (Phase 1)				Complete		
Area 1 Entry - Landscape Phase II)				\$71,632	\$25,263	\$75,000
Area 2 - Entry Streetlights			\$14,475	Complete		
Area 2 Pillars, Fencing & Lighting			\$26,323			
Area 2 Entry - Median Landscape (Phase 1)			\$55,000	Complete		
Area 2 Entry - Landscape (Phase II)			\$33,000			\$0
Area 1 & 2 Median Electrical Restoration			\$36,000	Complete		
Area 1 & 2 Wall Replacements/Repairs			\$15,000			\$265,620
Amberly (1) Entrances (Monument Area)			\$55,000	\$47,447		
Area 2 Entry Pond Bank						\$35,000
Area 2 Entry Pond - Landscape Phase 2				\$50,425		
Area 2 Entry Pond - Tree Buffer			\$85,000	Complete	\$5,400	
Area 2 Entry Pond - Fountain & Fountain Lights			\$21,460	Complete		
Area 1 - Landscape & Irr Welcome -Amberly			\$55,000	Complete		
Area 2 - Landscape BB D (Incl Wayfinding)					\$27,910	\$20,000
Area 2- Landscape Amberly To Bridge			\$20,000	\$5,930		
Optional Lights						
Area 2 Entry- Roadway Bricks*			\$142,000	Complete*		
BB Downs Fencing Upgrade (Black)*	193,990					
<i>S/T By Fiscal Year</i>	<i>\$286,990</i>	<i>\$55,583</i>	<i>\$706,145</i>	<i>\$276,249</i>	<i>\$69,893</i>	<i>\$435,620</i>
Total All Projects	Actual	Actual	Actual	Actual	Actual	Estimate

* Actual paver cost \$142K, balance due \$49K a/c of final accounting for fencing resulted in cost reduction

** Estimated \$200K added from forward balance to address BB Downs walls as needed

**MINUTES OF MEETING
TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors and 2021-22 Budget & Assessment Hearings for the Tampa Palms Community Development District were held on Wednesday, July 14, 2021 at 6:00 p.m. at Compton Park, 16101 Compton Drive, Tampa, Florida.

FIRST ORDER OF BUSINESS – Roll Call

Mr. Field called the meeting to order.

Present and constituting a quorum were:

Gene Fields	Board Supervisor, Chairman
Tracy Falkowitz	Board Supervisor, Assistant Secretary
Jake Schoolfield	Board Supervisor, Assistant Secretary
Don Oneal	Board Supervisor, Assistant Secretary*

Also present were:

Chris Cleveland	District Manager
Maggie Wilson	Consultant / Resident
Warren Dixon	TPOA Business Manager
Brian Koerber	Tampa
Don O'Neal	Resident*

*Appoint and sworn-in during the meeting,

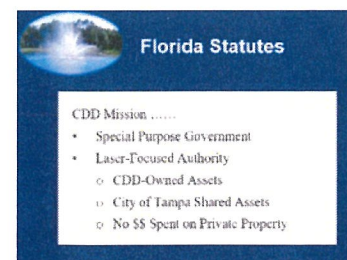
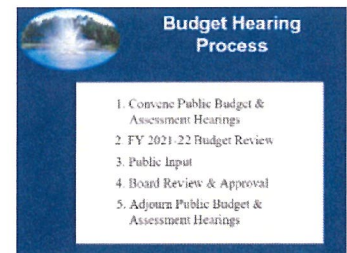
**SECOND ORDER OF BUSINESS – FY 2021-2022 Budget & Assessment Hearing
Budget & Assessment Hearings Open**

On a MOTION by Mr. Schoolfield, SECONDED by Ms. Falkowitz, WITH ALL IN FAVOR, the Board convened the **FY 2021-22 Public Budget and Assessments Hearings** for the Tampa Palms Community Development District.

Proposed Budget Review

Mr. Field presented an overview of the Budget Hearing process, explaining how separate hearings within a meeting were taking place, how the budget would be presented including how it was developed, how it would be reviewed and that public input would be solicited and incorporated in to the process and finally, how the budget would be approved.

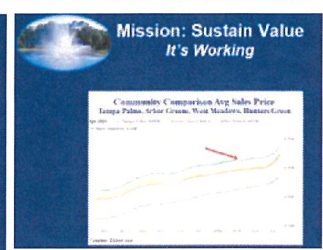
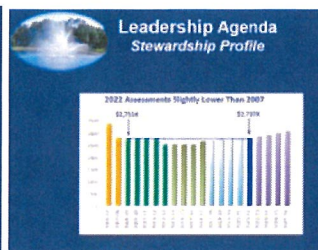
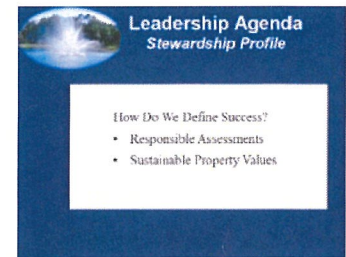
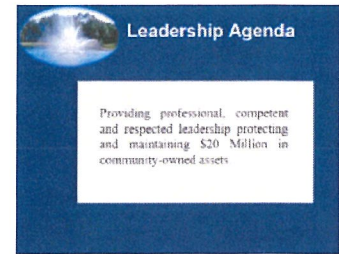
Mr. Field reviewed the mission of the CDD, the CDD's position as a special purpose government and how the Tampa Palms mission dovetails with the Florida statutes which govern the actions of all CDD's in the State of Florida.



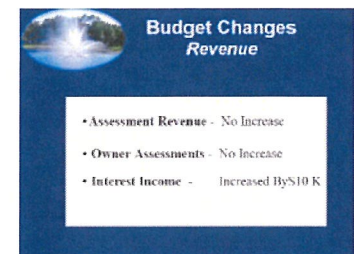
July 14, 2021

Next Mr. Field discussed the essentials driving the leadership agenda, specifically competent and respected leadership to maintain the in excess of \$20 Million in community-owned assets.

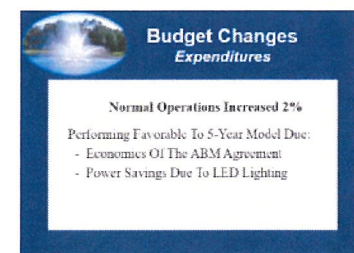
Mr. Field noted that in every effective organization there must be metrics that define the manner in which the organization defines success. Mr. Field he reviewed the manner in which Tampa Palms defines success, eg responsible assessments and remaining a premier community with sustainable property value measured against other similar communities.



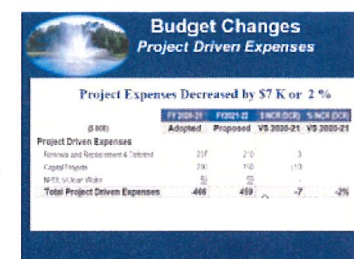
Next Mr. Field reviewed the revenue by source, noting that the revenue would increase by 1% based on carry-forward revenue but that assessment revenue would not increase and estimated interest income would be increased by \$10,000 reflecting the effects of the in-place deposit agreement with South State Bank.



Mr. Field further advised that the budget for normal operations will increase by only 2 % over FY 2020-21. Operation expenses are favorably impacted, even with rising inflation, by the structure of the landscape agreement, which moderates grounds maintenance increases based on CPI and reductions on power usage brought about by savings due to LED lighting.



Mr. Field reviewed project driven expenses noting that they are budgeted to decrease slightly from current fiscal year due to the fact that a substantial portion of the Signature Projects will complete by year end FY FY 2020-2021. He advised that project driven expenses reflect the funding of the various renewal and replacement and capital projects.



Mr. Field reviewed CDD focus for FY 2021-2022 from three perspectives including:

- Internal, continued attention to branding BB Downs
- City of Tampa, protecting the wetlands, repaving the deteriorating Tampa Palms Blvd and restoring and maintaining the multi-purpose path.
- FDOT monitoring impact of additional lanes on I-75

Mr. Field overviewed the financial risks inherent in a changing/experimental national economy with a focus on the facts that the planning horizon may no longer be guided by what has been but move in the manner of observe and react as information becomes available.

Next Mr. Field reviewed the Board's responsibilities in the matter of budget approval, that of evaluating ideas, questions and suggestion and asked for public input on both the specifics of the budget and the general means of funding and operating the CDD before formally approving the budget. No public input was received.

Mr. Fields presented **Resolution 2021 - 4** Proposed Budget Resolution and asked if there was any comments, questions or changes to the Budget from the Board.

There being none,

On a MOTION by Ms. Falkowitz, SECONDED by Mr. Schoolfield, WITH ALL IN FAVOR, the Board adopted **Resolution 2021-4** Proposed Budget for FY 2021-2022 for the Tampa Palms Community Development District.

Mr. Fields presented **Resolution 2021 - 5** approving the levy of assessments asked the Board members if there were any comments, questions or changes to the Budget.

There being none,

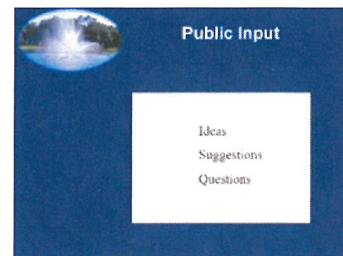
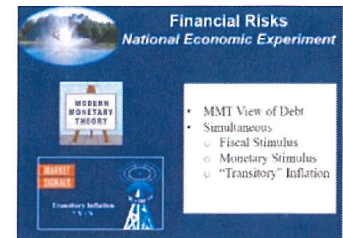
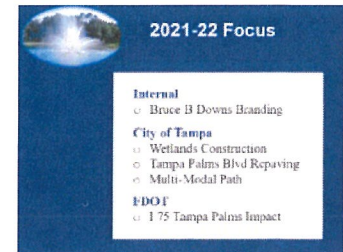
On a MOTION by Mr. Schoolfield, SECONDED by Ms. Falkowitz, WITH ALL IN FAVOR, the Board adopted **Resolution 2021 - 4** approving the levy of Assessments for FY 2021-2022 for the Tampa Palms Community Development District.

Budget Hearing Closed

On a MOTION by Ms. Falkowitz, SECONDED by Mr. Schoolfield, WITH ALL IN FAVOR, the Board adjourned the Budget & Assessment Hearings For FY 2020-2021 for the Tampa Palms Community Development District.

THIRD ORDER OF BUSINESS – Board Member Discussion Items

There being none, the next item followed



FOURTH ORDER OF BUSINESS – Public Comments

Warren Dixon briefed the community on the recent City of Tampa Special Magistrate Hearing regarding the illegal construction that has effectively (1) removed and compromised the existence of numerous trees, (3) negatively affected the wetlands and possibly the stormwater drainage for Tampa Palms and (3) impacted the flood plain that in part protects the City of Tampa from flooding. He noted that the developers had been found guilty of the first offense and there was more to come.

Mr. Dixon also reviewed a recent event with squatters in Tampa Palms, individuals who asserted that they have allodial sovereign citizen rights and can take over any property that they wish. He noted that it can be complex getting them out but in this case they were removed and arrested.

Mr. Don Oneal discussed the palms fronds, in particular the Washingtonian palms. There was a detailed conversation about the frequency of pruning and the height of the trees.

FIFTH ORDER OF BUSINESS – Approval of June Minutes

Approval of Minutes of June 9, 2021 Meeting

Mr. Fields presented the minutes of June 2021 meeting, and asked for comments and questions.

On a MOTION by Ms. Falkowitz, SECONDED by Mr. Schoolfield, WITH ALL IN FAVOR, the Board approved the minutes of the Board of Supervisors' meeting held on June 9, 2021 for the Tampa Palms Community Development District.

SIXTH ORDER OF BUSINESS – Approval of May District Disbursements

Mr. Fields presented the May 31, 2021 District Disbursements in the amount of \$228,168.47 and asked for any comments and questions.

Mr. Field noted that he had examined the checks including the order and all was correct.

On a MOTION by Mr. Schoolhouse, SECONDED by Ms. Falkowitz, WITH ALL IN FAVOR, the Board approved May 31, 2021 District Disbursements in the amount of \$ 239,482.29.

SEVENTH ORDER OF BUSINESS – Consultant Reports

Board Member Appointment

Ms. Wilson stated that in the wake of Mr. Soley's resignation, the board is required to appoint a replacement. The criteria for replacement are Board decisions and the previous criteria was detailed in the July Board Book.

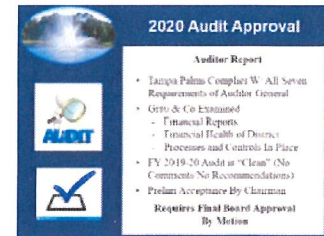


The Board members acted to appoint Mr. Donald E. Oneal Jr a Tampa Palms CDD Board Member.

On MOTION by Mr. Schoolfield, SECONDED by M5. Falkowitz WITH ALL IN FAVOR, the Board approved appointment of Donald E. Oneal Jr as Supervisor to server out the remainder of Mr. Soley's term.

2020 Audit Approval

Ms. Wilson presented the final audit report for 2020 noting that it was a no comment, no recommendation audit. Chairman Field spoke on the number of years (19) that the District had received no comment audits and all this entails on the part of the district's financial partners.



Ms. Wilson noted that the audit should be approved by motion of the Board.

On MOTION by Ms. Falkowitz, SECONDED by Mr. Schoolfield, WITH ALL IN FAVOR, the Board approved the Audit of the FY 2020 Financial Statements.

Around the Neighborhoods

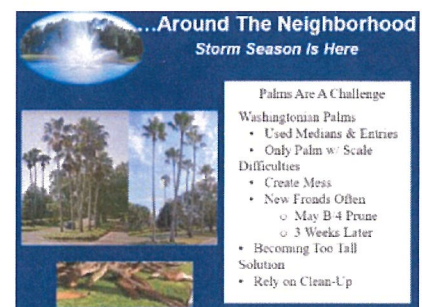
Ms. Wilson reviewed the latest OLM inspections with a discussion of how the property is rated.

She further reviewed the areas as they are prioritized as established in the ground's maintenance contract.

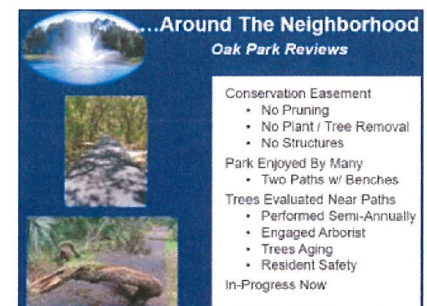


Ms. Wilson and the Board discussed the challenges associated with palm fronds. It was noted that the palms create fronds fall year round and drop the old ones equally year round so it is virtually impossible to schedule pruning to address frond-drop before it happens.

An additional challenge presents as some palms are becoming too tall to prune with normal commercial equipment. Tampa Palms is relying on two to three pruning's a year and daily clean-up.



Ms. Wilson reviewed the work in progress in Oak Park, noting that the park enjoys a conservation easement that prevents trimming and tree and shrub removal but the CDD is having those trees adjacent to the pathways examined by an arborist and any limbs that might pose a danger to visitors will be removed.

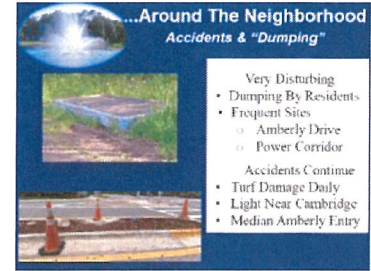


Ms. Wilson reviewed the ongoing spate of dumping of both garbage and old house-hold items such as mattresses. The worst examples are along the Amberly Drive conservation areas. ABM collects the materials and disposes of them.

She also noted the continued high-speed accidents that damage the adjacent landscape and curbing.

Ms. Wilson discussed the County contracts issued for solid waste hauling that will commence in Feb 2022. Three haulers were selected, one incumbent was dropped in favor of a newcomer, FCC.

The lame duck hauler currently serves Tampa Palms and as employees jump ship, service is deteriorating in Tampa Palms with missed or late collections almost every week.



EIGHTH ORDER OF BUSINESS – Other Matters

There being none, the next item followed

NINTH ORDER OF BUSINESS – Public Comments

Mr. Dixon reviewed with the members the work of the TPOA attorney in attempting to establish as to if the TPOA protections extend to the conservation areas in which the illegal construction is taking place.

He also noted that work was continuing with Securitas in developing a roving guard methodology to better manage River Park.

TENTH ORDER OF BUSINESS – Supervisor Comments

Ms Falkowitz noted how appreciative she is of the good work done by ABM in keeping the grounds of Tampa Palms.

Mr. Schoolfield echoed those thoughts, noting that the community management continues to stay the course, even when personnel is difficult to find across the spectrum in this time.

ELEVENTH ORDER OF BUSINESS – Adjournment

On a MOTION by Mr. Oneal, SECONDED by Mr. Schoolfield WITH ALL IN FAVOR, the Board adjourned the meeting for the Tampa Palms Community Development District.

**Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on August 11, 2021.

Signature

Chris Cleveland

Printed Name

Title: X District Manager

Signature

Gene Field

Printed Name

Title: X Chairman ☐ Vice Chairman

Covid Update

It appears that Covid is again spiraling upward in Tampa and in Florida in general; as reported by the Florida Department of Health:

In Florida

- There were 110,477 confirmed new cases added for the week ending 7-30-21
- There were 108 deaths during the week ending 7-30-21

In Hillsborough County

- There were 7,124 confirmed new cases added for the week ending 7-30-21
- The positivity rate was 20.5%

This weekly report is available online at:

COVID-19 Weekly Situation Report: State Overview

Previous week (July 23, 2021 - July 29, 2021)

Published July 30, 2021

All data are provisional and subject to change. Data include only Florida residents.

http://www11.doh.state.fl.us/comm/partners/covid19_report_archive/covid19-data/covid19_data_latest.pdf



At this time and due to the nature of the CDD's public facilities, there does not seem to be a need to make changes in the operations:

- Additional cleaning of the office and facilities is in place
- ABM has strict protocols in place for employees including testing and quarantine requirements for any employee exposed to Covid (there are two currently in quarantine)
- No CDD facility has "indoor" operations so no masking suggestions are made for action by the Board.

There have been changes instituted by local governments, healthcare facilities and major entertainment and shopping venues.

Effective last Monday (Aug 2nd) Hillsborough County guidelines is requiring face coverings in County facilities at all times regardless of vaccination status. This directive applies both to County employees and visitors to County facilities like libraries, parks, and Frederick B. Karl County Center.

A number of hospitals have reinstated some limitations on visitors and all major hospital groups have reinstated a "pause" on non-essential surgeries that will require overnight stays.

- Advent Group, including
 - Advent Health Carrollwood
 - Advent Health Dade City
 - Advent Health North Pinellas
 - **Advent Health Tampa**
 - **Advent Health Wesley Chapel**
 - Advent Health Zephyrhills
- St Joseph's Group
- HCA Group
- BayCare Group

Disney is requiring masks of both employees and guests (over 2 years old) indoors and on transportation, irrespective of vaccination status. Universal Studios is requiring all employees to wear masks but hasn't added guests yet.

Publix, Walmart, Sam's Club are among the places requiring masks of employees beginning last Monday, Aug. 2nd. No mention about customers.

... Around The Neighborhoods

The following topics will be reviewed in brief regarding the community; the subjects cover a wide range of topics.

- General Appearance
- Entry Median Tampa Palms Area 1
- Recent Tree Damage / Collapse
- Iconic Kindercare Gets New Owner
- Duke & the Power Corridor

General Appearance

Notwithstanding the extreme heat and continuing rains (14 inches in a week), the community in general continues to hold its own and even shine a bit. (Tampa Palms passed the OLM review with a 92.5 rating on the inspection this week.

This is a very difficult time for the landscape and the landscape crews, with 105+ heat indexes recorded almost every day for the last two weeks.

Most plant materials are all thriving: the summer annuals in particular are having no problem with the high heat, as seen below. The coleus flag in the late afternoon but are fully restored by morning. The caladiums are providing color to the entries but are less "full blooming" than some years; Joe Laird is uncertain as to why but suspects bulb age.



The continuing rainfall impacts the community appearance in a number of ways that are less positive:

- The maintenance teams have to shut down and return to the CDD maintenance center during rain storms or when thunder is threatening in the area. This results in both loss of time (setting up and returning) and just as important, loss of continuity in task completion.
- Many areas along the boulevards remain flooded for hours or even days after a downpour, and cannot be properly mowed until the areas drain which often takes several days and in this rain cycle, more rain refills them. This is a perfect prescription for weed production.
- Vehicles, most often utility trucks, pull off the roadways into soggy turf and create muddy ruts that must be repaired. If ABM attempted to mow, mowers would do the same thing.

Prime examples of areas too wet to mow which are repeatedly damaged by cars and trucks are the stormwater swales along Tampa Palms Blvd, Amberly Drive and Compton as seen to the right. These areas are public right of way and parking along the road is allowed.



Area 1 Median Repaired



Several months ago, what was most likely an impaired driver left BB Downs at a high rate of speed, became airborne twice, finally landing on the tip of the Area 1 median before leaving the scene and abandoning the vehicle.

The irrigation, landscape and minor damage to the brick on the monument itself were all repaired. (Some bushes were trimmed and will be replaced with the fall annuals.)



Finally last week a new curb was poured. It will be painted, and the rest of the median curb repainted, at a later date when there is less rain.

This work was done by A&A who pave roads for the County, USF and many more and know how to do a proper MOT (maintenance of traffic) which in this case included marking the left turn lane off of BB Downs. In a twist of karma, a driver yelling obscenities at the workers had a minor collision with a car making a right off of BB Downs. Guess who was ticketed!

Recent Tree Damage / Collapse

A number of trees suffered collapse-level damage in the past several weeks.

Probably the most dramatic, a tree that fell across the path and partially on the road from the Country Club property near the 17th tee.

This was a decaying tree for some time and oddly it was what appeared to be the "healthy" portion that broke off. The remaining portions are still standing, though they seem to be aimed at the pond.



On a City of Tampa utility right of way that runs between Asbury and Turnbury Wood, a medium-sized silver maple fell out of the wetlands across the path. The trunk showed severe rotting, although the tree appeared healthy and green.



Iconic Kindercare Gets New Owner



Originally built in 1984 as the developers' offices, the former Kindercare building has for almost forty years been identifiable as the welcoming feature of the Tampa Palms community.

Late last year, Kindercare, which had occupied the building for many years as a daycare, suddenly left and the building stood empty.

The location of the building, which very visible from BB Downs but is actually located within the village of Ashmont, limited the types of businesses that could reasonably occupy a 14,000 SF (10,000 SF heated) building with limited parking. There were grave concerns expressed, especially by the neighbors, about the impact made on the community by an unoccupied, deteriorating building.



GRAND OPENING - FALL 2021
PRE-K TO 8TH GRADE



LIFE SKILLS CURRICULUM MONTESSORI EDUCATION ED-GREEN SCHOOL INTERNATIONAL PREPARATORY

Fortunately, a buyer has been found and *Life International Academy* will soon open its doors.

The academy is a "green Montessori school" which will serve a very limited population of students from pre-K to 8th grade.

The curriculum is most interesting including languages such as Mandarin, Japanese and Arabic.

Improvements to the building including restoration and renovations are underway at this time, along with staff interviews. The owner has met several times with the TPOA and CDD staffs to make certain plans are consistent with community rules.

Duke & the Power Corridor

Some owners along the Duke portion of the power corridor have received a notice from a Duke sub-contractor (Progressive Solutions LLC) that herbicides will soon be applied to maintain / manage vegetation growth.

It is not known at this time if this is coming about because Duke wishes to reduce the vegetative growth (which when viewed from the ROW's does not appear particularly dense), or if calls to mow and maintain the corridor has caused this to take place.

Progressive SOLUTIONS

Home
About Us
Services
Careers
Employee Info
Contact Us

2011 Environmental Respect
Award Recipient Winner for
Land Management

See our article, Contract for
Success, in the October 2012
Issue of T&D World Magazine



Services

With over 50,000 line miles and approximately 300,000 acres treated annually, Progressive Solutions is large enough to handle projects of any type and size while maintaining the flexibility to provide individualized service. By tailoring services to the exact needs of clients and maintaining a high level of client communication, the Progressive Solutions team helps to accomplish their vegetation management objectives safely and efficiently.

Selective feller and basal backpack applications - Low volume selective herbicide treatments have been proven to be safer and more environmentally friendly than hand cutting, mowing and other mechanical methods. Depending on the size of the job and logistics, Progressive Solutions' highly trained, well equipped and supervised teams of backpack sprayers can cover up to 200 miles per week.

Since the CDD manages the vegetation in the ROW crossings in Tampa Palms, staff will attempt to contact the sub-contractor (they are making themselves difficult to reach) and Joe Laird will meet to determine if there are any actions that the CDD should take vis a vis those crossings.



Staff is trying to locate the proper “governmental designee” for this area, as according to Florida Law utility companies are required to contact local governments five days before routine maintenance and provide their plan if so requested. (All we need is a contact.)

FS 63.3209

Prior to conducting scheduled routine vegetation maintenance and tree pruning or trimming activities within an established right-of-way, the utility shall provide the official designated by the local government with a minimum of 5 business days’ advance notice.

Upon the request of the local government, the electric utility shall meet with the local government to discuss and submit the utility’s vegetation maintenance plan, including the utility’s trimming specifications and maintenance practices.

So far no agency seems to know who is the designee, the County thinks that it might be the HC-EPC, working on contacts there.

Updating District Officers

At the July, 2021 CDD Board of Directors meeting, the Board welcomed Don Oneal, who officially joined the CDD Board as a supervisor.

The next step is for the Board to approve a resolution defining the officers of the CDD:

- Adding the new supervisor, Don Oneal
- Removing the former supervisor, Jim Soley
- Appointing a Vice Chair

The specific reference in the Statutes that allows /requires the appointment of officers is as follows:

190.006 (6) As soon as practicable after each election or appointment, the board shall organize by electing one of its members as chair and by electing a secretary, who need not be a member of the board, **and such other officers as the board may deem necessary.**

Note with the exception of Board Members, CDD “officers”, are not elected and they have no voting powers: they are individuals who serve for the Board and at the pleasure of the Board.

The Board previously elected Gene Field as Chairman. The Vice Chair position was previously held by Jim Soley and that position needs to be filled. Typically, the Vice Chair appointment has been based on tenure, in part because the greater the tenure of a Board Member, the greater the familiarity with the complexities of running a unit of State of Florida government such as a CDD.

Mike Gibson is the next in line vis a vis tenure, and if he accepts, may serve as Vice Chair.

Staff has created Resolution 2021-6 designating the officers of the District, adding Don Oneal as a Board member, reiterating Gene Field as Chairman, indicating Mike Gibson as Vice Chair (if Mike Gibson accepts) and recapping the other existing officers

A copy of Resolution 2021-6 for Board approval follows.

Special District Information

Florida maintains a Special District Accountability Program. It is Florida's centralized source of information about the 1,800-plus special districts in the state and their requirements.

The state maintains an *Official List of Special Districts* and an online searchable database to find up-to-date and uniform information about Florida's special districts. The program is overseen by Jack Gaskins, who is amazingly knowledgeable and always helpful.

Jack put together a presentation with information on the organization of and responsibilities of special districts and a copy of that presentation follows for your review.

Special District Accountability Program

Jack Gaskins Jr.



E-mail for General
Inquiries About Special
Districts



(850) 717-8430



An Overview of Florida's Special Districts

Jack Gaskins Jr., *Special District Accountability Program*

March 2021



Special District Basics



The Nuts and Bolts of Special Districts

Florida's special districts
today.



Dependent or Independent “Status”?

Special districts are either dependent or independent.

- A special district is dependent if a single county or single municipality has one or more of the following powers:
 - Authority to designate all of its own governing body members to also serve as the governing body for the special district.
 - Authority to appoint all members to the special district’s governing body.
 - Authority to remove any governing body member at will during unexpired terms.
 - Authority to approve or veto the special district’s budget.
- A special district is independent if it does not have any dependent characteristics.

Tampa Palms Is Independent

Significance:

- Authority to create.
- How they are created.
- Reporting requirements.



Creating Independent Special Districts

The Florida Legislature may create an independent special district by passing a special act.

A county or municipality may create an independent Community Development District by passing a local ordinance.

A county, by passing a local ordinance, may create an independent:

- County Health and Mental Health Care District
- County Hospital District
- County Children's Services District

The Governor and Cabinet, by rule, may create an independent:

- Community Development District larger than 2,500 acres <-Tampa Palms
- Regional Water Supply Authority

More than one county and/or municipality may create a regional special district pursuant to general law authority.



A Glance at Florida's Special Districts

Every parcel in Florida is covered by at least one special district.

Some special districts are large and operate in multiple counties.

Other special districts serve small neighborhoods using all volunteer staff.

Many special districts operate with very little funding (less than \$3,000 per year) or no funding at all.

Not all special districts have taxing authority.

Tampa Palms has taxing authority but t has not used it since 2007.

A Glance at Florida's Special Districts

Totals as of March 2021:

• Active independent special districts:	1,163
• Active dependent special districts:	627
• Total:	1,790
• Active single county special districts:	1,714
• Active multicounty special districts:	76
• Total:	1,790
• Total mergers:	10
• Total dissolutions:	428
• Total inactive (dissolution pending):	8



A Glance at Florida's Special Districts

Common types of special district governing bodies:

- Elected. <-Tampa Palms
- Identical to a single county or a single municipality.
- Appointed by a single county or a single municipality.
- Appointed by more than a single county or a single municipality.
- Appointed by the Governor.
- Combination of appointed and elected.
- Other / combination.



Reasons for Creating Special Districts

Special districts empower citizens to govern their own neighborhood or community.

Special districts serve as a financing mechanism for the public and private sectors to govern, finance, construct, operate and maintain essential public services and facilities.

Special districts provide enhanced or specialized public services in response to citizen demand that a county or municipality may be unable or unwilling to offer.

Special districts focus costs on only those who benefit from the services and facilities as opposed to everyone.

Special districts save money for citizens by selling tax-exempt bonds, purchasing goods and services tax-free and participating in state programs and initiatives, such as state-term contracting.

Accountability and Transparency



How are special districts held accountable and transparent?

Numerous laws promote special district accountability and transparency.



Special District Accountability Program Support

The Special District Accountability Program, within the Florida Department of Economic Opportunity (DEO):

- Provides technical advisory assistance to help special districts comply with the requirements of the *Uniform Special District Accountability Act*.
- Coordinates with 16 state agencies to produce the [Florida Special District Handbook Online](#) to help special districts comply with state laws.
- Posts on the Program's website noncompliance status reports filed by other state agencies listing special districts that did not comply with statutory reporting requirements; helps those special districts comply.
- Files petitions for enforcement in the circuit court when special districts neglect to come into compliance after receiving help.
- Continuously maintains the [Official List of Special Districts Online](#) to facilitate communication and coordination between 685-plus state and local agencies concerning special district reporting and state monitoring.
- Declares special districts inactive for dissolution when a special district meets certain criteria.



Special Districts Must Hold Open Meetings

Special district meetings must be open to the public and governed by the provisions of Chapter 286, Florida Statutes (Public Business).

In addition, special districts must prepare a regular public meeting schedule quarterly, semiannually or annually that:

- Provides the date, time and location of each meeting.
- Provides a statement on how to appeal an official decision
- Is made available to the public by:
 - Publishing it in the legal notices/classified advertisement section of a local newspaper of general paid circulation and general interest and readership.
 - Filing it with the county or municipality in which the special district has territory.
 - Posting it on the special district's official website.



Special Districts Must Adopt a Budget

Special districts required to hold a budget hearing pursuant to section 200.065, Florida Statutes, (fixing millage) or some other law must post the tentative budget on its official website at least two days before the budget hearing and keep it there for at least 45 days.

Special districts must adopt by resolution an annual budget at a regular public meeting that:

- Follows generally accepted accounting principles.
- Shows budgeted revenues and expenditures by organizational unit for each fund.
- Shows budget details at least at the same level of detail required for the Annual Financial Report.
- Is posted on its official website within 30 days after adoption and remains there for at least two years.

An officer of a special district may not expend or contract for expenditures except pursuant to the adopted budget.



Accountability to State Government

Special districts are accountable to state government. To keep the public informed about its status and activities, each special district must file information and reports with state agencies, including the following:

- Registered agent and office information, creation documents, boundary maps and an official website address (DEO).
- The Annual Financial Report, which discloses annual revenues, expenditures, and debt (Florida Department of Financial Services).
- The Financial Audit Report (when threshold is met) covering the results of a financial audit that was conducted and prepared by a licensed independent certified public accountant selected by an auditor selection committee (Florida Auditor General).
- If applicable, certain bond financing information (Florida Division of Bond Finance, State Board of Administration).
- If applicable, retirement plan reports (Florida Department of Management Services, Division of Retirement).



Special District Oversight and Enforcement

The oversight, and when necessary enforcement, of special districts is very similar to the oversight and enforcement of counties and municipalities.

- The special district's governing body members are responsible for ensuring the special district complies with applicable laws and governs the special district according to its charter and enabling laws.
- Florida's open meeting and records laws enable citizens and the media to oversee and monitor special districts by reviewing public records and attending governing body meetings to observe the discussions, deliberations and formal actions.
- Citizens can contact their local state attorney's office for information concerning public record law violations and other violations.
- Citizens can file ethics related complaints with the Florida Commission on Ethics, which may investigate the complaints and issue fines if warranted.



Special District Oversight and Enforcement

- The Governor's office monitors special districts and provides technical assistance when a special district meets one or more financial emergency conditions.
- The Governor may suspend or remove special district governing body members under certain circumstances.
- Counties and municipalities may initiate at least one of the following actions if one of its dependent special districts does not comply with certain requirements:
 - Remove and replace special district body members at will.
 - Deny approval of the special district's budget.
 - Veto the special district's budget.
 - Amend the special district's charter.
 - Merge the special district.
 - Dissolve the special district.

Common Issues Regarding Special Districts



What can private individuals do?



Common Issues Regarding Special Districts

- Review the special district's charter, which requires the special district to undertake certain activities to ensure compliance with its purposes, functions and missions, along with local requirements such as zoning and permitting. Charters are located on the [special district's official website](#).
- Reach out to the appropriate oversight entity that has authority to review the special district for general oversight purposes. For more information, see [section 189.068, Florida Statutes](#).
- Contact local law enforcement regarding a concern about possible criminal activity.
- Contact the local elected state attorney in the area where the special district is located regarding a concern about a possible violation of open meeting and public records law.
- Contact the [Florida Commission on Ethics](#) regarding a concern about a possible violation of Florida's ethics laws.
- Contact the appropriate state House and Senate representatives to discuss concerns (see [Find Your Elected Officials in Florida](#)).



Additional Resources

Special District Accountability Program:

- www.FloridaJobs.org/SpecialDistricts

Florida Special District Handbook:

- www.FloridaJobs.org/SpecialDistrictHandbook

Official List of Special Districts:

- www.FloridaJobs.org/OfficialList

Specialty Area Contacts:

- www.FloridaJobs.org/SpecialDistrictHelp

Common Issues Regarding Special Districts:

- www.FloridaJobs.org/SpecialDistrictCommonIssues

Tampa Palms Newsletter Funding

The CDD has co-funded the TPOA newsletter for a number of years.

The newsletter supports the CDD's ability to reach the Tampa Palms citizens with information about the plans and projects of the CDD. In short:

- It serves the NPDES requirement for notifying/updating/educating citizens as re storm water ponds and other NPDES requirements
- It provides notices to the Tampa Palms citizens of upcoming meetings
- It is the principle method by which the CDD informs the residents of Tampa Palms about plans/projects/issues



The newsletter is mailed to single family owners and delivered to apartment complexes for distribution.

The newsletter is also available online at www.TPOA.net and is emailed to approximately 600 people who have signed up to receive the newsletter by email.

The TPOA produces the newsletter and pays the costs of the mailing and printing. Traditionally the District bears a little less than half the cost of the newsletter, usually paid at the end of the fiscal year.

For the FY 2021-22 FY 50% of these costs is \$11K; that is the same amount as in prior years. Staff asks that this amount be approved for FY 2021-22.

This action should be approved by motion.

Audit Engagement Letter

In a prior year the District issued an RFI for a multi-year audit contract. After a rating and selection process, Grau & Associates was selected as the District's auditor.

Each year the Board must engage an auditor to review the District's financial operations. Florida statutes provide that the Board may at its options renew its contract with its selected provider.

218.391 Auditor selection procedures

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include 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 specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

(8) Written contracts entered into pursuant to subsection (7) may be renewed. Such renewals may be done without the use of the auditor selection procedures provided in this section. Renewal of a contract shall be in writing.

After consultation with Patricia Comings -Thibault, DPGF who is a senior manager for Florida and one of the Tampa Palms CDD treasurers, staff requested an engagement letter from Grau for the FY 2020-21 audit, as required by the State of Florida. The engagement letter is attached.

The audit fee is stated as to not exceed \$6,600: which is slightly under the FY 2021-22 budget for the audit (\$6,983). Additional fee might be charged were some unusual and unforeseen circumstance emerge during the audit process: there were no unusual activities during FY 2020-21.

If this meets with Board approval, the renewal of the Grau agreement should be approved by motion.

As re reported last year, Florida law now requires that (a) all audits be available to the public online and (b) that CDD's publish a link to those audits on their own web pages.

A link to the State's website information for Tampa Palms is:

https://flauditor.gov/pages/specialdistricts_efile%20pages/tampa%20palms%20community%20development%20district.htm

The Tampa Palms web page provides that link on the following page:

<http://www.tpoa.net/Financials.html>



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 26, 2021

To Board of Supervisors
Tampa Palms Community Development District
16311 Tampa Palms Blvd W
Tampa, FL 33647

We are pleased to confirm our understanding of the services we are to provide Tampa Palms Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tampa Palms Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

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

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

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

Audit Objectives

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

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

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

With regard to using the audit's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

MEETINGS
TAMPA PALMS – FY 2021-22

Before the first of each fiscal year the Board is required to approve a proposed notice containing the annual schedule of meeting dates for the following fiscal year, in this case the upcoming 2021-22 fiscal year. It is useful to do that in Aug in order to miss the rush in time for the Oct meeting.

Staff has reviewed the proposed dates and they are consistent with the long-standing *second Wednesday of each month* schedule used by the CDD: there do not appear to be any a State or Federal holidays that falls on a meeting date.



The proposed dates may be changed by the Board by notice should any conflicts arise. This will almost certainly happen should the Board decide, as has been customary, not to hold a December meeting.

A copy of the proposed notice is attached.

If these dates are acceptable, the dates should be approved by motion.

NOTICE OF MEETINGS
TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2021-22 regular meetings of the Board of Supervisors of the Tampa Palms Community Development District are scheduled to be held on the second Wednesday of every month at 6:00 p.m. at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The meeting dates are as follows (exceptions noted below):

October 13, 2021
November 10, 2021
December 8, 2021
January 12, 2022
February 9, 2022
March 9, 2022
April 13, 2022
May 11, 2022
June 8, 2022
July 13, 2022
August 10, 2022
September 7, 2022

The meetings will be open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. Any meeting may be continued with no additional notice to a date, time and place to be specified on the record at a meeting. A copy of the agenda for the meetings listed above, may be obtained from the District Offices, 16311 Tampa Palms Boulevard, Tampa, Florida 33647 at (813) 977-3933, or on-line at <http://www.tpoa.net/CDDMeetings.html> one week prior to the meeting.

There may be occasions when one or more supervisors will participate by telephone or video.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (813) 977-3933. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office at least two (2) business days prior to the date of the hearing and meeting.

Each person who decides to appeal any action taken at the meetings is advised that the person will need a record of 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 such appeal is to be based.

Chris Cleveland
DPFG, District Management