

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

Agenda Package

Board of Supervisors Meeting & Budget Hearing



Wednesday, July 14, 2021

6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive,

Tampa, Florida



DEVELOPMENT PLANNING & FINANCING GROUP, INC.

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package July 14, 2021

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4. Strategic Planning and Capital Projects Planning
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 - Overview
 - Proposed Budget
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 - j. Around the Neighborhoods
 - k. Audit for 2020 Approval
 - l. Board Member Appointment
 - m. Hillsborough County Updates Solid Waste

INTRODUCTION

Tab 1

Tampa Palms Community Development District

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

July 9, 2021

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

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District FY 2021-22 Budget Hearing and Board Meeting is scheduled for Wednesday, July 14 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 June, 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)

AGENDA

Tab 2

Tampa Palms CDD Board Meeting & Budget Hearing Agenda

**July 14, 2021 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

**Join Zoom Meeting
<https://us02web.zoom.us/j/82215412910>
Meeting ID: 822 1541 2910**

1. Welcome & Roll Call
2. FY 2021-2022 Budget Hearing
 - Budget Hearing & Assessment Hearing Opens
 - Proposed Budget & Assessment Review
 - Public Input
 - Board Member Deliberation
 - Budget & Assessments Approved
 - Budget Hearing Closed
3. Board Member Discussion Items
4. Public Comments
5. Approval of the June 9, 2021 Minutes
6. Approval of District Disbursements
7. Consultant Reports
 - Around the Neighborhood
 - Changes Coming To Solid Waste Collection
 - FY 2020 Audit Report
 - Board Member Appointment
8. Other Matters
9. Public Comments
10. Supervisor comments
11. Adjourn

FINANCIAL STATEMENTS

Tab 3

Executive Summary

As of May 31, 2021, the District has cash balances net of liabilities of \$ 4.9 M. Taking into consideration the remaining calendar 2021 transactions and District contingent reserves which are detailed below, it is anticipated that there will be \$1,215 K in unallocated funds before December collections, a four-month safety factor.

Revenue

As of May 31st, the District has collected 99 % of the assessments. Further the District has already collected \$27 K in June, taking the year-to-date collection to 100%.

Expenses

The General Fund for normal operations shows a favorable position against budget of \$ 107 K as of May 31st, this is due principally to the timing of billings vs expenditures. Project-driven expenses, minus Signature projects, show a positive timing variance of \$ 52 K chiefly again due to the timing of expenditures.

Cash Flow Projections for Calendar 2021

(Shown in \$ 000)

Sources of Funds

Cash Balance 5/31/21	\$ 4,880	
Collections prior to December receipts	34	
Total Sources of Funds		\$ 4,914

Uses of Funds

Balance FY 20-21 expenses	(\$ 1,047)	
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		(\$ 3,699)
Projected Funds before December, 2021 receipts		\$ 1,215

Frequently Asked Questions

FAQ *Is the interest provided in the financial statements only an estimate based on the fluctuating market value of the CDD's investments or is it funds actually received by the CDD?*

- *What interest is included in the \$26K displayed this month on the P&L?*
- *Is the interest displayed on the Check Register all that has actually been received?*

All interest revenue displayed in the financial statements, represents funds that have been received by the CDD; at no time is interest revenue an estimated figure.

The CDD receives interest income from two sources:

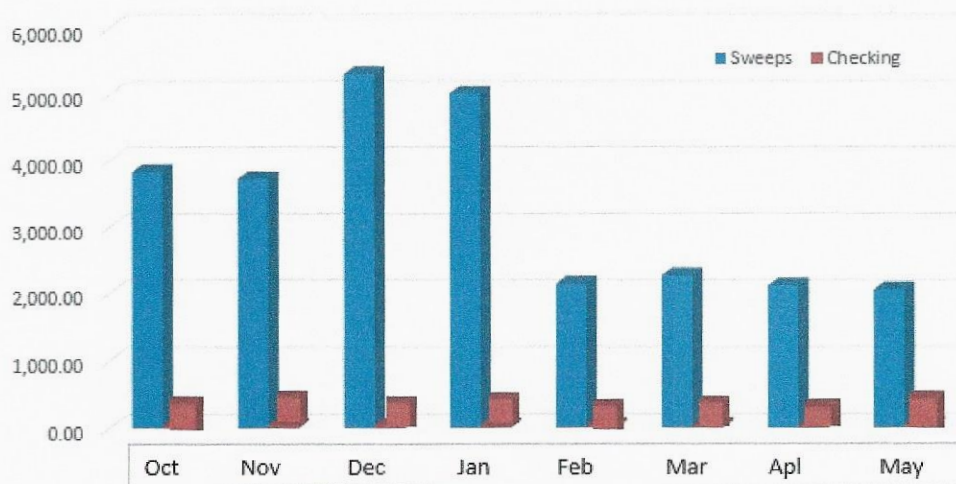
- The investments made via the *Insured Cash Sweep* service, which pays at the rate of .50%
- The CDDs operating checking account which pays at a variable rate; it is currently paying at the rate of .25%

The *Insured Cash Sweep* account interest is combined with the interest derived from the checking account and the total of the two sources is displayed on the P & L each month. The funds remain in their respective accounts.

Sweeps	Checking	Total
3,832.56	28.99	
3,727.72	39.27	
5,308.16	37.52	
5,015.72	31.07	
2,139.27	37.31	
2,260.64	34.16	
2,113.26	27.59	
2,053.14	48.42	
\$26,450.47	\$284.33	\$26,734.80

The graphic below displays the receipts by month. (The scale is logarithmic- base 10 otherwise the checking account would barely show.)

Monthly Interest Received By Type



FINANCIAL STATEMENTS

Tab 3 B

Tampa Palms CDD
Balance Sheet
May 31, 2021

GENERAL

ASSETS:

CASH - Operating Account	\$ 252,088
PETTY CASH	500
INVESTMENTS:	
Excess Fund Account- Sunshine Bank	4,653,458
ACCTS. RECEIVABLE	344
RECEIVABLE FROM TAMPA PALMS HOA	21,458
PREPAID ITEMS	-
TOTAL ASSETS	<u><u>\$ 4,927,848</u></u>

LIABILITIES:

ACCOUNTS PAYABLE	\$ 14,933
ACCRUED EXPENSES	33,267

FUND BALANCE:

NON-SPENDABLE	-
RESTRICTED	-
UNASSIGNED:	4,879,648
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$ 4,927,848</u></u>

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through May 31, 2021

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVOLAREM	\$ 2,737,595	2,737,595	\$ 2,706,407	\$ (31,188)
EARLY PAYMENT DISCOUNT	(109,504)	(109,504)	(101,059)	8,445
INTEREST INCOME	10,000	6,667	26,735	20,068
EXCESS FEES	15,000	-	-	-
MISC. REVENUE	1,200	1,200	2,455	1,255
CARRY FORWARD	85,000	-	-	-
TOTAL REVENUES	2,739,291	2,635,958	2,634,538	(1,420)
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	7,333	5,605	1,728
FICA	5,810	3,873	3,155	719
FUTA/SUTA/PAYROLL FEES	5,024	3,349	938	2,411
S/T PERSONNEL SERVICES	21,834	14,556	9,698	4,858
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	10,000	6,667	518	6,149
ANNUAL AUDIT	6,813	4,542	-	4,542
MANAGEMENT FEES	67,369	44,913	41,528	3,385
TAX COLLECTOR	54,752	54,752	51,212	3,540
ASSESSMENT ROLL	10,050	10,050	10,050	-
S/T PROFESSIONAL SERVICES	148,984	120,923	103,308	17,615
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,685	2,832	2,832	-
MISC. ADMINISTRATIVE SERVICES	12,000	8,000	7,908	92
S/T ADMINISTRATIVE SERVICES	15,685	10,832	10,740	92
TOTAL ADMINISTRATIVE	186,503	146,311	123,746	22,566
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	174,601	116,401	113,282	3,118
PARK ATTENDANTS	75,000	50,000	47,941	2,059
PARK PATROLS (Security Co)	71,774	47,849	46,052	1,797
FIELD MANAGEMENT CONTINGENCY	20,800	13,867	6,859	7,007
S/T FIELD MANAGEMENT SVCS	342,175	228,117	214,135	13,981
GENERAL OVERHEAD:				
INSURANCE	13,017	13,017	11,121	1,896
IT (TEL / SECURITY)	24,717	16,478	10,839	5,639
WATER	21,000	14,000	22,056	(8,056)
REFUSE REMOVAL	13,000	8,667	11,624	(2,957)
ELECTRICITY	110,000	73,333	84,938	(11,604)
STORMWATER FEE	4,096	3,041	3,041	-
MISC. FIELD SERVICES	13,000	8,667	8,667	-
S/T GENERAL OVERHEAD	198,830	137,203	152,285	(15,082)
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,044,980	696,653	684,986	11,667
LANDSCAPE MONITORING FEE	18,900	12,600	12,600	-
LANDSCAPE & REPLACEMENT	94,080	62,720	51,057	11,663
S/T LANDSCAPE MAINTENANCE	1,157,960	771,973	748,643	23,330
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	98,426	65,617	38,881	26,736
COUNTY POND	18,517	12,345	-	12,345
NPDES POND PROGRAM	46,800	31,200	31,080	120
S/T LANDSCAPE NEW & ENHANCED	163,743	109,162	69,961	39,201

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2020 through May 31, 2021

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
FACILITY MAINTENANCE:				
IRRIGATION SYSTEM	105,194	70,129	63,007	7,122
FOUNTAIN	26,784	17,856	11,556	6,300
FACILITY MAINTENANCE	88,913	59,275	49,337	9,938
JANITORIAL/SUPPLIES	2,704	1,803	1,933	(130)
S/T FACILITY MAINTENANCE	<u>223,595</u>	<u>149,063</u>	<u>125,833</u>	<u>23,230</u>
PROJECT DRIVEN EXPENSES:				
SIGNATURE TP 2017	-	-	100,430	(100,430)
RENEWAL AND REPLACEMENT & DEFERRED MTC	207,426	138,284	117,502	20,783
CAPITAL PROJECTS	200,000	133,333	110,400	22,934
NPDES/CLEAN WATER	59,059	39,373	31,249	8,124
S/T TOTAL PROJECT DRIVEN EXPENSES	<u>466,485</u>	<u>310,990</u>	<u>359,581</u>	<u>(48,591)</u>
TOTAL EXPENDITURES	<u>2,739,291</u>	<u>1,852,819</u>	<u>1,794,184</u>	<u>58,635</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	783,138	840,353	57,215
FUND BALANCE - BEGINNING	-	-	4,039,295	
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 783,138</u>	<u>\$ 4,879,648</u>	<u>\$ 57,215</u>

FINANCIAL SUMMARY

Tab 3 C

TAMPA PALMS CDD
FINANCIAL SUMMARY THRU May 31, 2021
GENERAL FUND

(Shown in \$)	<u>Normal</u> <u>Operations</u>	<u>Non-Operating</u> <u>Project Driven</u>	<u>Total As</u> <u>Reported</u>
<u>Revenues</u>			
Operating	\$2,157,522		\$2,157,522
<u>Non Operating</u>			
Capital Projects		\$192,000	\$192,000
Renewal & Rel		\$199,129	\$199,129
Signature 2017		\$0	\$0
NPDES		\$56,697	\$56,697
Excess Fees			-
Interest	26,735		26,735
Misc Rev	2,455		2,455
Carry Forward Bal *			
Total	\$ 2,186,712	\$ 447,826	\$2,634,538
<u>Expenses</u>			
Operations	\$ 1,434,604		1,434,604
<u>Non Operating</u>			
Renewal & Rel		117,502	117,502
NPDES/EPA		31,249	31,249
Capital Projects		110,400	110,400
TP Signature 2017		<u>100,430</u>	<u>100,430</u>
Total	\$1,434,604	\$359,581	\$359,581
Total Expenditures			\$1,794,184
Excess Revenue Vs Expenses			\$840,353

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU May 31, 2021
GENERAL FUND**

<u>General Fund</u>	<u>5/31/2021</u>	<u>(\$000)</u>
Cash		253
Cash Equivalent (Excess Cash ICS)		4,653
Due From TPOA		21
Receivable	-	
Total	\$	4,927
Less:		0
Payables		15
Accrued Expenses		33
Net Cash 5/31/2021	\$	4,879
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	\$	2,227

Forecast

<u>2020-21 Fiscal Year</u>			
<u>(\$ 000)</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Monthly Bal</u>
Jun			
CDD Operations	23	210	
R&R	2	35	
NPDES	1	10	
Signature Projects	0	0	
Capital Projects	2	23	
Total	28	278	\$ 1,977
Jul			
CDD Operations	0	210	
R & R	0	21	
NPDES	0	10	
Signature Projects	0	35	
Capital Projects	0	15	
Total	0	291	\$ 1,686
Aug			
CDD Operations	4	225	
R & R	0	25	
NPDES	0	10	
Signature Projects	0	35	
Capital Projects	0	21	
Total	5	316	\$ 1,375

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

TAMPA PALMS CDD
May 31, 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			
July	100.2%	2,635			
August	100.3%	2,635			
September	100.3%	2,635			
Year End					
Total Assessed (Net Discount)		\$2,628			

PROJECT DRIVEN REPORTS

Tab 3 D

Summary- Project Driven Expenses

Eight Months Ending May 31, 2021

Operating Capital Projects (\$000)

Sources of Funds

FY 2020-21 Budget \$200

Uses of Funds

Spent Thru 5/31/2021 110

Total Funds Under Consideration \$0

Budget Available as of 5/31/2021 \$90

Renewal & Replacement

Sources of Funds

FY 2020-21 Budget 207

Uses of Funds

Spent Thru 5/31/2021 118

Total Funds Under Consideration \$0

Budget Available as of 5/31/2021 \$90

TP Signature Projects

Sources of Funds*

FY 2020-21 Budget \$0

Uses of Funds

Spent Thru 5/31/2021 \$100

Total Funds / Projects Under Consideration \$337

Budget Available as of 5/31/2021* (438)

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

SUMMARY
FY 2020-21 RENEWAL REPLACEMENT PROJECTS

			Original Project	May 31, 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				\$29,190	
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>		<i>\$117,502</i>	
		<i>Sub Total Restoration Projects</i>		<i>\$0</i>	
Total R&R Projects				\$117,502	\$0

**Capital Projects 2020-21
Budget Monitor**

31-May-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 2017	\$436	\$100	\$337
Capital Projects			
Consulting Services			
Irrigation Systems		6	
Parks & Cameras		39	
Landscape & Lighting		24	
Signs, Infrastructure & Lighting		41	
Sub-Total Capital Projects	\$0	110	\$0
Total TP Signature & Standard Capital Projects		\$211	\$337

**Capital Projects Signature Projects
2020-21 Through April 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 and Rims		4,831	
Courts Resurfacing		31,275	
<i>Sub Total</i>	<i>0</i>	<i>39,289</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 Reconstruction		8,906	
Cambridge Fountain Replacement		3,945	
Speed Limits Sign(s)		1,654	
Walls - Reserve & Sanctuary		26,730	
<i>Sub Total</i>	<i>0</i>	<i>41,235</i>	<i>0</i>
Sub-Total Normal Capital Projects	\$0	\$110,400	\$0
Total TP Signature & Standard Capital Projects		\$210,830	\$336,524

CHECK REGISTER

Tab 3 E

**TAMPA PALMS CDD
CASH REGISTER
FY 2021**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
04/30/2021			EOM BALANCE	450,027.59	210,272.93	241,166.25
05/03/2021	8976	VERIZON	2/24-4/23 - Phone		224.48	240,941.77
05/04/2021	ACH050421	REPUBLIC SERVICES	Solid Waste Apr/May		3,201.09	237,740.68
05/04/2021	8977	TERMINIX	Pest Control - November 2020		66.00	237,674.68
05/04/2021	37	Eugene R. Field	BOS Mtg. 01/21, 02/21, 03/21 and 04/21		722.26	236,952.42
05/04/2021	38	Adisa Gibson	BOS Mtg. 01/21, 02/21 and 03/21		554.10	236,398.32
05/05/2021	8978	ABM Landscape & Turf Services	Landscape Maint May / replanting, pressure wash		122,891.10	113,507.22
05/05/2021	8979	ADB Landscaping Materials, Inc	Plants		906.75	112,600.47
05/05/2021	8980	ADVANCED ENERGY SOLUTION OF	Install UPS on IT equipment in conference room		273.90	112,326.57
05/05/2021	8981	AT&T	Long Distance - April		97.78	112,228.79
05/05/2021	8982	CROWELL PLUMBING & HEATING COMF	Back Flow Testing		3,717.40	108,511.39
05/05/2021	8983	DPFG	CDD Mgmt - May		6,274.33	102,237.06
05/05/2021	8984	FLORIDA FOUNTAIN MAINTENANCE, INC	Replace defective male adapter		95.00	102,142.06
05/05/2021	8985	XEROX FINANCIAL SERVICES	Copier Lease - April		100.00	102,042.06
05/05/2021	8986	Straley Robin Vericker	Legal Services thru 04/15/21		152.50	101,889.56
05/07/2021	ACH050721	DOROTHY COLLINS	4/19-05/02 D. Collins P/R		2,357.03	99,532.53
05/07/2021	ACH050721	Innovative Employer Solutions	4/5 - 4/18 - D. Collins P/R		895.57	98,636.96
05/11/2021	ACH051121	VERIZON	2/24-4/23 - Phone - Duplicate Payment		224.48	98,412.48
05/11/2021	ACH051121	TAMPA ELECTRIC	Summary Bills - Mar/Apr		19,836.28	78,576.20
05/12/2021	8987	CINTAS	Safety Mats		492.56	78,083.64
05/12/2021	8988	FEDEX	Shipping		60.19	78,023.45
05/12/2021	8989	FLORIDA FOUNTAIN MAINTENANCE, INC	May Maintenance - Fountain		500.00	77,523.45
05/12/2021	8990	FRONTIER COMMUNICATIONS	Amberly Pk / Hampton Phone - April		382.00	77,141.45
05/12/2021	8991	HOOVER PUMPING SYSTEMS	Drive Trip - Pump 1		360.00	76,781.45
05/12/2021	8992	IRON MOUNTAIN	05/01-05/31- Records Storage		321.30	76,460.15
05/12/2021	8993	LOWE'S	Supplies		408.25	76,051.90
05/12/2021	8994	SECURITAS SECURITY SERVICES USA,	04/11-04/22 Security Guard - Hampton Park		1,557.34	74,494.56
05/12/2021	8995	SUNSHINE STATE ONE CALL F FLORIDA	Dig Tickets - 04/01-04/30		43.51	74,451.05
05/12/2021	8996	VSC FIRE SECURITY	Annual Inspection		275.00	74,176.05
05/18/2021	8997	Tracey Falkowitz	BOS Meeting - 5/12/2021		200.00	73,169.73
05/18/2021	8998	TERMINIX	Pest Control		161.00	74,015.05
05/18/2021	8999	TURNBURY WOOD HOA	Jan - March 2021		645.32	73,369.73
05/21/2021			Funds Transfer	250,000.00		323,169.73
05/25/2021	9000	A & A DEVELOPMENT, INC	BB DownReplacement of multiple walls, stucco,		41,107.00	282,062.73
05/25/2021	9001	CLEAN SWEEP SUPPLY COMPANY	supplies		137.21	281,925.52
05/25/2021	9002	ESD WASTE2WATER, INC	Pump Maint - May		300.00	281,625.52
05/25/2021	9003	FLIGHT OF ANGELS	ad 2/4/21		16.00	281,609.52
05/25/2021	9004	FR LLC Mulch & Soil	Pine Bark		6,162.00	275,447.52
05/25/2021	9005	OLM, INC	Landscape Insp - 4/12		1,575.00	273,872.52
05/25/2021	9006	WELCH TENNIS COURTS, INC	4 Backboards & Rims, Net		4,830.82	269,041.70
05/25/2021		Miscellaneous	Deposit	355.37		269,397.07
05/25/2021	ACH52521	DOROTHY COLLINS	5/03-05/17 D. Collins P/R		2,713.42	266,683.65
05/25/2021	ACH052521	Innovative Employer Solutions	5/03-05/17 D. Collins P/R		1,030.98	265,652.67
05/26/2021	9007	Arete Industries	Median warning signs		2,268.00	263,384.67
05/26/2021	9008	MARY-MARGARET WILSON	Field Mgmt - June		9,161.00	254,223.67
05/26/2021	9009	TERMINIX	Pest Control - March Main Facility		95.00	254,128.67
05/31/2021	597	CITY OF TAMPA UTILITIES	Water Utilities - May		2,089.34	252,039.33
05/31/2021		Center State Bank	Interest	48.42		252,087.75
05/31/2021			EOM BALANCE	250,403.79	239,482.29	252,087.75

STRATEGIC PLANNING

Tab 4



2021 FOCUS

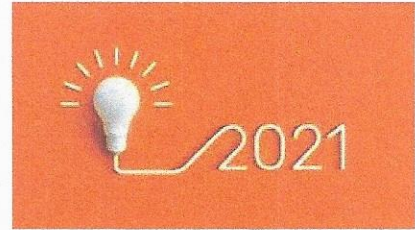


Talio 4F

Focus For 2020-21

Re-presented July, 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 Site Park Guards (Amberly)	On Going Re-Evaluate Aug
(2) Protection of Workers	Guardhouse Used for Workers Continue Enhanced Cleaning	Re-Evaluate July 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

STRATEGIC PLANNING

Tab 4C

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
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	Jul	Staff/Soley
II Capital Projects			
1) Wayfinding & Misc. Signs			
a) Sanctuary Wall	Update Board	Jul	Staff

2) Lake Fountains Review

- a) Board update

III Landscape Assets

1) Assessment YTD Weather Impacts

2) Village Entry & Blvd Restorations

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

3) LED Landscape Lighting

- a) Phase III

IV Park Reviews

1) Park Inspections & Restorations

- a) Park Status Report

V. Misc and Local Government

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

<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
Review	Aug	Staff
Report To Board	On Going	Staff
Update	Aug	Staff
Report To Board	Aug	Staff
Future Consideration	TBD	Staff
Report	Aug	Staff
Report To Board	Jul	Staff
Report To Board	Jul	Staff
Report To Board	Jul	Staff
Report To Board	TBD	Staff

SIGNATURE SPENDING PLAN

Tab 4H

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 July, 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

Tab 5

1
2
3
4
5
6

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

7 The Regular Meeting of the Board of Supervisors of the Tampa Palms Community
8 Development District was held on Wednesday, June 9, 2021 at 6:00 p.m. at the Compton Park
9 Recreation Building, 16101 Compton Drive, Tampa, Florida.

10 **FIRST ORDER OF BUSINESS - Welcome & Roll Call**

11 Mr. Field called the meeting to order.

12 The Board members and staff introduced themselves for the record.

13
14 Present and constituting were:

15 Gene Field	Chairman*
16 Tracy Falkowitz	Supervisor*
17 Mike Gibson	Supervisor*
18 Jim Soley	Supervisor*

19 * Constituting quorum

20
21 Also present were:

22 Chris Cleveland	District Management
23 Maggie Wilson	Consultant/Resident
24 Warren Dixon	TPOA Business Consultant
25 Brian Koerber	TPOA Property Manager
26 Don O'Neal	Resident
27 Chris Ferguson	Resident

28
29
30 Mr. Field established that a quorum of the Board was present.

31
32 **Pledge of Allegiance**

33 Mr. Soley led the recitation of the Pledge of Allegiance.

34
35 **SECOND ORDER OF BUSINESS- Strategic Planning**

36 Mr. Field and Ms. Wilson reviewed the most current strategic plans, focusing on those
37 issues which have immediate impact and noting that the Board Book contained the full
38 examination. The full strategic plans and significant events were included in the advance
39 Board Package; a copy of which is attached hereto and made a part of the public record.

40
41 **THIRD ORDER OF BUSINESS - Board Member Discussion Items**

Ms. Falkowitz discussed the creation by the City of Tampa Parks & Rec a city-wide Parks Master Plan. She noted that the City was soliciting input and was in the process of providing a web site that would describe the process and provide an avenue for comment and citizen participation.

Ms. Falkowitz also announced improvements to the New Tampa Rec Center that will greatly add to the options available to New Tampa citizens, specifically an unique basketball complex. This is especially important for those who do not live in Tampa Palms and may not have access to basketball facilities.

FOURTH ORDER OF BUSINESS - Public Comments.

Nome

FIFTH ORDER OF BUSINESS - Approval of the May 12, 2021 Minutes

On MOTION by Mr. Gibson, SECONDED by Ms. Falkowitz WITH ALL IN FAVOR, the Board approved the Minutes of the May 14, 2021 Board Meeting.

SIXTH ORDER OF BUSINESS - Approval of District Disbursements

Mr. Field noted that the check register had been audited by him for consistency. A copy of the Board Financial Analysis, Financial Statements and Check Register are attached hereto and made a part of the public record.

On MOTION by Ms. Falkowitz SECONDED by Mr. Gibson WITH ALL IN FAVOR, the Board approved the Disbursements for the month ending April 30, 2021 in the amount of \$210,272.93.

SEVENTH ORDER OF BUSINESS - Consultant Reports

◆ **Community Updates**

Ms. Wilson updated the board on the general property condition, the completion of the last fertilizer until Oct and



1 that turf improvements are beginning to be noticeable due to the commencement of summer
2 rains.

3 She noted that the OLM inspection indicated that the OLM inspection rated the property at
4 89% and that weeds and woody vines were recurring problems.

5 She furthered reviewed the difference between
6 restricted use herbicides and pesticides which are legally
7 used with permits on areas such as golf courses and power
8 corridors BUT are never used by Tampa Palms.



9 She noted that there exists a controversial herbicide
10 that is widely used in Tampa Palms by private landscapers and is approved for residential use
11 by the EPA and FDEP but due to the controversy surrounding it, Tampa Palms uses it sparingly
12 (raised beds and path crack weeds) and is phasing it out entirely.

13 Ms. Wilson reported that the caladiums for summer
14 show at the entries are beginning to display and that the
15 summer annuals are being installed.

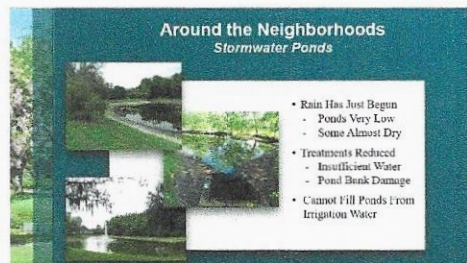


16 She noted that annuals are used in locations where there is
17 sufficient room to display them:

- 18 • The entries
- 19 • Village entries with medians
- 20 • Several group beds along the boulevards

21 They are not used in front of village monuments where the room available is not conducive to
22 a proper display.

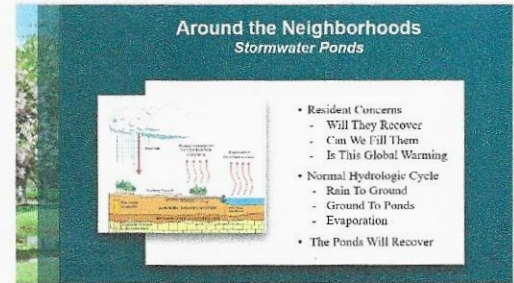
23 Ms. Wilson reported that the stormwater ponds are
24 very low, some that are small and serve only a few
25 residences are almost dry.



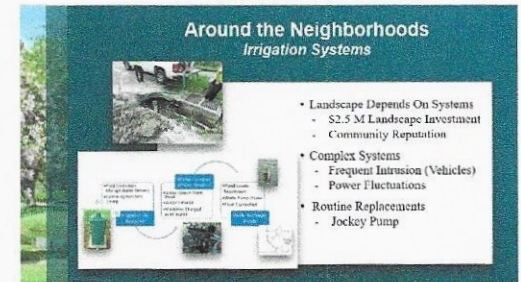
26 To prevent bank damage treatment of these ponds
27 has been suspended but will resume when there is more rain.

28 Ms. Wilson noted that there have been numerous requests to use the irrigation water
29 for pond filling but that use is not supported by the SWFWMD permit. The request is often
30 generated by the fact that some ponds are naturally filled by springs, making it look as though
31 they were artificially filled.

1 Ms. Wilson reported that many residents are
2 concerned that the pond conditions are a function of global
3 warming. She recounted how the cycle of rain,
4 evaporation etc affects the ponds and noted that the ponds
5 are often this low before the summer rains fully take
6 effect.

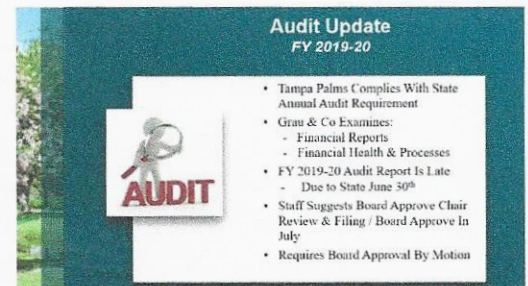


7 Ms. Wilson reviewed the operation and
8 complexity of the irrigation systems. She noted in
9 particular that while the systems were not the most
10 interesting element of the CDD landscape, they were
11 responsible for maintain the more than \$2 Million dollar
12 asset that is Tampa Palms landscape.



13
14 ♦ **Financial Audit**

15 Ms. Wilson advised that each year a professional
16 accounting firm prepares a financial audit which is
17 submitted to the State of F, as required by June 30th. The
18 FY 2019-20 audit is in progress but not yet complete due to
19 the various shutdowns imposed on the accounting firm.

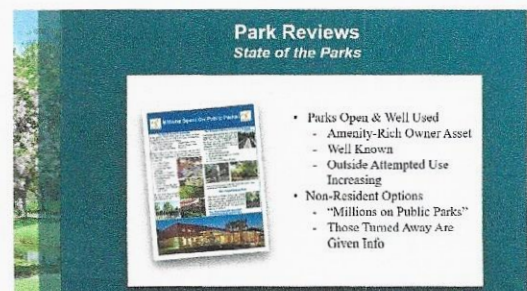


20
21 Ms. Wilson suggested that the Board delegate by motion to the chairman authority to accept
22 the 2019-20 audit when presented in order to allow it to be submitted to the state as required
23 by June 30th. The Board will then memorialize that approval at the July CDD meeting.

24 On MOTION by Ms. Falkowitz, SECONDED by Mr. Gibson, WITH ALL IN FAVOR, the
25 Board Approved the Chairman, Gene Field to accept the 2019-20 Audit on behalf of the Board
26 with the Board memorializing that acceptance at the July 2021 Public Meeting.

27
28 ♦ **Park Reviews**

29 There was a general discussion of the value of
30 the park amnities to Tampa Palms and a review pf a
31 handout used in the parks to guide non-members to the
32 other nearby public parks.



Ms. Wilson introduced a review of the parks from the perspective of enhancing the resident experience and protecting the residents' amenity assets.

She described the costs and hours for Hampton Park and made no recommendation for changes.

For Amberly and Oak parks she noted that the need to protect the residents' park experience and community amenities exists the same as at Hampton Park but the park use is irregular and guard supervision not used in the most effective way.

Ms Wilson introduced a shared park guard resource that would created a moving guard that moved between River and Amberly parks (with one to two visits a day to Oak Park which currently has no guard service). Board members discussed the concept and were favorably dispssoed to the approach. More information will be presented at the July or Aug meeting.

◆ Pet Waste Stations

Pet waste stations were discussed, including who uses them, how successful they are (or not) in some other places. It was agreed that a custom station would be designed and trialed at the entry to Hampton Park with the park attendants caring for the station.

◆ The Value of Tampa Palms

Ms. Wilson presented the Property Appraiser value of Tampa Palms and noted it had increased 5.9% and was almost a billion in total. Likewise Tampa Palms sales value, as reported by Zillow, remained the highest in New Tampa.

Park Reviews
Enhancing The Resident Experience

- Hampton Park- No Change
 - Amenity-Rich Owner Asset
 - Tennis / Racquetball / Basketball / Playground
 - Pavilion / Restrooms
 - Guards Used To:
 - Keep Safe Owners
 - Protect the Owner Assets

Arrive	Leave	Hours / Day	Hours / Wk	Hours / Year	Annual Cost
1:00 PM	9:00 PM	8	56	2,912	\$53,144

Park Reviews
Improving Amberly & Oak Park Coverage

- Support Challenges
 - Fewer Amenities / Less Use
 - Non-Resident & Commercial
 - Less Often but Weekdays
 - Difficult Guard Assignment
 - Boring - Few Interested
 - Needed Sporadically
 - River Park Similar Needs

Park Reviews
Shared Resource Option

- Guard With Marked Vehicle
 - Shared River and Amberly (Oak)
 - Ground-Based Tracking Markers
 - Irregular Schedule
- Protect Residents & Assets
- Improved Coverage
 - Guard Assignments
 - More Cost Effective

	Arrive	Leave	Hours / Day	Hours / Wk	Hours / Year	Guard Cost	Shared Resources
Current	10 AM	6:00 PM	8	56	2,912	\$53,144	
Shared Resource	8 AM	6 PM	10	70	3,650*	\$28,732	

Pet Waste Stations
Is It Time For Tampa Palms To Try Them?

- Could Be Viewed As An Amenity
 - "Feel Good" Solution
 - "Waste Deposits" Don't Improve
 - Used In Other Communities
- Shouldn't Be Used Near
 - Playgrounds
 - Benches
 - Ponds
- Could Use TP Pole & Colors
 - Locate Outside Hampton Park
 - Just Inside Hampton Park

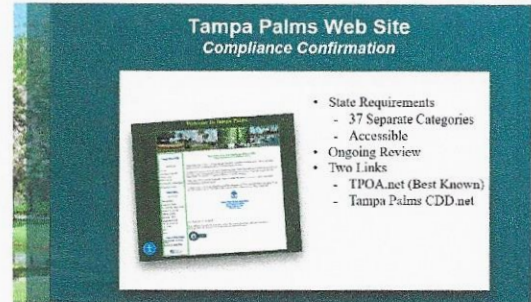
Tampa Palms Value

Tampa Palms Assessed Value 2007-2021

- Property Appraiser Report
 - 5.9% Increase In Value
 - \$960 M Assessed
- Zillow Profile
 - Actual Sales
 - TP Leads The Pack

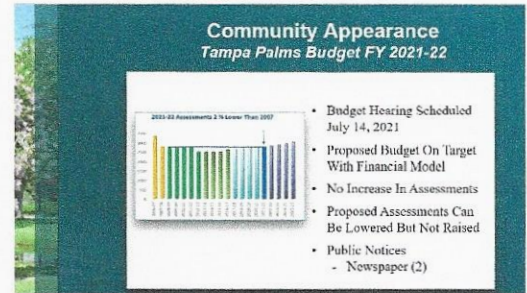
♦ **Tampa Palms Web Compliance**

Ms. Wilson reviewed the many requirements for a CDD web site set by the State of Florida and noted where each was met by Tampa Palms.



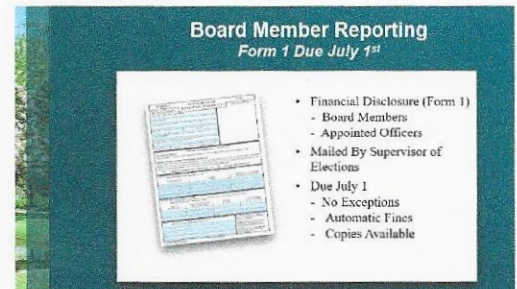
♦ **Budget Planning FY 2021-22**

Ms. Wilson re-presented the proposed FY 2021-22 Budget noting that per prior public discussions, there would be no increase in assessments. She noted that as the preliminary budget was published and provided to the County in May, at this time the assessments can be lowered but the cannot be increased.



♦ **Supervisor Reporting**

Ms. Wilson reminded the supervisors that the Form 1 Financial Financial disclosure was due to the State by July 1. Copies are usually sent to the supervisors but in an abundance of caution, they are also included in the packets.



♦ **Additional Advanced Board Package Materials:**

Information regarding financial reports were included in the Advance Board package; copy of which is attached hereto and made a part of the public record.

EIGHTH ORDER OF BUSINESS – Other Matters

There being none, the next item followed.

NINTH ORDER OF BUSINESS – Public Comments

Mr. O’Neal thanked Jim Crumb (Spanky) for the repairs to the City’s path, making it safer, particularly for children on bicycles. He also noted the improvements on the BB Downs medians.

TENTH ORDER OF BUSINESS - Supervisor Comments

Supervisor Soley regrettably submitted his resignation due to his relocation. He spoke about his years in Tampa Palms, the gratification of working with what he termed the most professional board he had ever observed.

Following Chairman Field, Supervisors Gibson, and Falkowitz and Ms. Wilson added their comments of respect and admiration for someone who was and is so special to them all.

ELEVENTH ORDER OF BUSINESS - Adjournment

There being no further business,

On MOTION by Mr. Gibson SECONDED by Mr. Soley ALL IN FAVOR, the meeting was adjourned.

**These minutes were done in summation format, not verbatim.*

**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 _____.

Signature

Signature

Printed Name

Gene Field

Printed Name

Title:

Title:

☐ Assistant Secretary

☐ Vice Chairperson

☐ District Manager

☒ Chairperson

CONSULTANT REPORTS

Tab 6

BUDGET HEARING MEDIA

Tab 6 I

Tampa Palms CDD
FY 2021-22 General Fund Budget

Executive Summary

The FY 2021-22 General Fund Budget is directionally year two of the Multi-Year Financial Model that has been presented in the March and April board books:

- 1) Assessments have been maintained at **current year level** vs a 2.2 % increase that had been under consideration pre-pandemic.
 - The reduction is in recognition of the financial impact of the coronavirus on the economy and Tampa Palms residents.
 - It should be noted this constitutes a \$ 58 K reduction in modeled assessments for the second year in a row.
- 2) Interest Income is included at the \$ 20 K level, due in major part to a beneficial excess funds' investment agreement with the CDD's banking partner.
- 3) Carryforward funds are transferred from reserve balances to cover budgeted shortfalls.

Constituent Perspective

Although there is no assessment increase, the CDD can assure owners that the District continues to maintain the ability to preserve and protect the approximately \$ 21 million in community assets. Notable is the fact that the FY 2021-22 assessments equate to FY 2007-08 assessments, which was the first year Tampa Palms was debt free.

Assumptions

Signature projects not yet completed are not included in the model, reserves are on hand to cover as necessary.

The following economics were used in the model:

- No change in Assessment levels, they are equal to the current year (FY 2020-21).
- Interest income remains modest to recognize Federal Reserve rate reductions.
- Expense inflation for the largest segment of grounds maintenance is a modest 1%, balancing the basic contract (4%) with management of auxiliary products such as mulch and annual plantings. Many / most other items are modeled at 3%.

The proposed FY 2021-21 Budget is presented as attached. This proposed Budget was preliminarily adopted in May 2021 and represented to the Board in June. At this time the Board can lower but cannot raise the assessments.

TAMPA PALMS CDD
PROPOSED BUDGET SUMMARY REPORT - FY 2021-22

	FY2020-21 Adopted	FY 2020-21 Outlook	FY2021-22 Proposed	\$ INCR (DCR) VS 2019-20 Budget	% INCR (DCR) VS 2019-20
REVENUE- ALL SOURCES					
Assessments Non-Advalorem	2,737,595	2,737,595	2,737,595	-	0.0%
Early Payment Discount	-109,504	-109,504	-109,504	-	0.0%
Interest Income	10,000	34,000	20,000	10,000	100%
Excess Fees	15,000	15,000	15,000	-	0.0%
Misc. Rev	1,200	1,200	1,200	-	0.0%
Carry Forward (Signature Funds & Other) ¹	85,000	50,000	115,000	30,000	35.3%
Total Revenue	\$2,739,291	\$2,728,291	\$2,779,291	40,000	1%
EXPENDITURES					
Administrative Expenditures					
S/T Personnel Services	21,834	20,090	21,516	-	0%
S/T Professional Services	148,984	141,302	143,838	-5,147	-3%
S/T Administrative Services	15,685	14,900	15,700	15	0%
Total Administrative	186,503	167,202	181,054	-5,132	-3%
Field/ Operations Services					
S/T Field Management Svcs	342,175	341,290	360,514	18,339	5.4%
S/T General Overhead	198,830	202,863	227,875	29,045	15%
S/T Landscape Maintenance	1,157,960	1,108,870	1,171,111	13,151	1%
S/T Landscape New & Enhanced	163,743	144,000	149,970	-13,773	-8%
S/T Facility Maintenance	<u>223,595</u>	<u>216,590</u>	<u>229,086</u>	<u>5,491</u>	2%
Total Field Operations/Services	2,086,303	2,013,613	2,138,556	52,253	3%
Total Normal Operations	2,272,806	2,180,815	2,319,610	47,121	2%
Project Driven Expenses					
Total Project Driven Expenses	466,485	547,476	459,681	-\$6,804	-1.5%
Total Normal Operations and Project Driven Expenses	\$2,739,291	\$2,728,291	\$2,779,291	\$40,000	1%
Excess Revenue	0	0	0		
¹ Fund previously allocated for Signature & other restoral and brought into the budget as required.					

TAMPA PALMS CDD
PROPOSED BUDGET FY 2021-2022

	FY 2020-21	FY 2020-21	FY2021-22	\$ INCR (DCR)	% INCR (DCR)
	Adopted	Outlook	Proposed	VS 2020-21	VS 2020-21
REVENUE- ALL SOURCES					
Assessments Non-Advalorem	2,737,595	2,737,595	2,737,595	-	0.0%
Early Payment Discount	-109,504	-109,504	-109,504	-	0.0%
Interest Income	10,000	34,000	20,000	10,000	100.0%
Excess Fees	15,000	15,000	15,000	-	0.0%
Misc. Rev	1,200	1,200	1,200	-	0.0%
Carry Forward	<u>85,000</u>	<u>50,000</u>	<u>115,000</u>	30,000	35.3%
Total Revenue	\$2,739,291	\$2,728,291	\$2,779,291	40,000	1.5%
EXPENDITURES					
Administrative Expenditures					
Personnel Services					
Board of Supervisors	11,000	11,000	11,000	-	0%
<i>S/T Personnel Services</i>	11,000	11,000	11,000	-	0%
Administrative Services					
Directors and Officers Insurance	3,685	2,900	3,700	15	0%
Miscellaneous Administrative Services	<u>12,000</u>	12,000	<u>12,000</u>	-	0%
<i>S/T Administrative Services</i>	15,685	14,900	15,700	15	0%
Payroll Fees (Personnel & Admin)					
FICA	5,810	4,734	5,368	(442)	-8%
FUTA/SUTA + Payroll Fees	<u>5,024</u>	4,356	<u>5,148</u>	124	2%
<i>S/T Payroll Fees</i>	10,834	9,090	10,516	-	0%
Professional Services					
Annual Audit	6,813	6,500	6,983	170	2%
Attorneys Fees	10,000	3,000	3,000	(7,000)	-70%
Management Fees	67,369	67,000	69,053	1,684	2%
Tax Collector	54,752	54,752	54,752	-	0%
Assessment Roll	<u>10,050</u>	10,050	<u>10,050</u>	-	0%
<i>S/T Professional Services</i>	148,984	141,302	143,838	-5,147	-1
Total Administrative	186,503	167,202	181,054	-5,132	-3%

TAMPA PALMS CDD
PROPOSED BUDGET FY 2021-2022

	FY 2020-21	FY 2020-21	FY2021-22	\$ INCR (DCR)	% INCR (DCR)
Field/ Operations Services	Adopted	Outlook	Proposed	VS 2020-21	VS 2020-21
Field Management Services					
District Operating Staff	174,601	174,601	179,839	5,238	3%
Park Attendants	75,000	76,875	76,875	1,875	3%
Park Patrols (Security Co)	71,774	69,014	83,000	11,226	16%
Field Management Contingency	<u>20,800</u>	<u>20,800</u>	<u>20,800</u>	-	0%
<i>S/T Field Management Svcs</i>	342,175	341,290	360,514	18,339	5%
General Overhead					
Insurance	13,017	11,121	13,342	325	2%
Information Systems (Tel and Security)	24,717	23,670	25,335	618	3%
Water	21,000	27,796	28,000	7,000	33%
Refuse Removal	13,000	18,735	19,000	6,000	46%
Electricity	110,000	105,500	125,000	15,000	14%
Stormwater Fee	4,096	3,041	4,198	102	2%
Misc. Field Services	<u>13,000</u>	13,000	<u>13,000</u>	-	0%
<i>S/T General Overhead</i>	198,830	202,863	227,875	29,045	15%
Landscape Maintenance Standard					
Base Grounds Maintenance	769,980	769,980	800,779	30,799	4%
Mulch & Annuals	250,000	225,000	235,000	(15,000)	-6%
Handyman	25,000	19,000	20,000	(5,000)	-20%
Landscape and Pond Maintenance	1,044,980	1,013,980	1,055,779	10,799	1%
Landscape Monitoring Fee	18,900	1,890	18,900	-	0%
Landscape and Replacement	<u>94,080</u>	93,000	<u>96,432</u>	<u>2,352</u>	3%
<i>S/T Landscape Maintenance</i>	1,157,960	1,108,870	1,171,111	13,151	1%
Landscape Maintenance New & Enhanced					
Property Mowing	98,426	90,000	93,000	(5,426)	-6%
County Pond	18,517	8,000	9,000	(9,517)	-51%
NPDES Pond Program	<u>46,800</u>	46,000	<u>47,970</u>	<u>1,170</u>	3%
<i>S/T Landscape New & Enhanced</i>	163,743	144,000	149,970	(13,773)	-8%
Facility Maintenance					
Irrigation System	105,194	104,000	107,824	2,630	3%
Fountain	26,784	24,000	27,354	570	2%
Facility Maintenance	88,913	86,000	91,136	2,223	3%
Janitorial/Park Supplies	<u>2,704</u>	2,590	<u>2,772</u>	<u>68</u>	3%
<i>S/T Facility Maintenance</i>	223,595	216,590	229,086	5,491	2%

TAMPA PALMS CDD
PROPOSED BUDGET FY 2021-2022

	FY 2020-21	FY 2020-21	FY2021-22	\$ INCR (DCR)	% INCR (DCR)
	Adopted	Outlook	Proposed	VS 2020-21	VS 2020-21
Total Field Operations/Services	2,086,303	2,013,613	2,138,556	\$52,253	3%
Total Normal Operations	2,272,806	2,180,815	2,319,610	47,121	2%
Project Driven Expenses					
Signature TP 2017 *	0	117,000	0	-	*
Renewal and Replacement & Deferred Mtc	207,426	201,000	210,000	2,574	1.2%
Capital Projects	200,000	188,000	190,000	(10,000)	-5.0%
NPDES/Clean Water	59,059	41,476	59,681	622	1.1%
Total Project Driven Expenses	466,485	547,476	459,681	-6,804	-1.5%
Total Normal Operations and Project Driven Expenses	\$2,739,291	\$2,728,291	\$2,779,291	\$40,000	1%
Excess Revenue	0	0	0		
¹ Fund previously allocated for BB Downs restoral and brought into the budget as required.					

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT CDD
PROPOSED FY 2021-22 RESIDENTIAL ASSESSMENTS**

Total Revenue Assessed		FY 2020-21		FY 2021-22		Increase \$		% Incr
		\$2,737,595		\$2,737,595		\$0		0.0%
	Avg Lot Size	Acreage	Units	Per Unit FY 2020-21	Assessment FY 2021-22	Per Unit 2021-22	\$ Incr Vs 2020-21	% Incr FY 2020-21
Single Family Villages								
Asbury	0.4234	47.42	112	1,153.32	129,172	\$1,153	\$0	0.0%
Ashmont	0.3485	9.06	26	985.25	25,617	\$985	\$0	0.0%
Cambridge 1	0.4028	14.50	36	1,107.08	39,855	\$1,107	\$0	0.0%
Cambridge 2	0.3723	29.78	80	1,038.61	83,089	\$1,039	\$0	0.0%
Cambridge 3	0.3639	11.28	31	1,019.81	31,614	\$1,020	\$0	0.0%
Canturbury	0.5185	14.00	27	1,366.70	36,901	\$1,367	\$0	0.0%
Coventry	0.4137	19.03	46	1,131.57	52,052	\$1,132	\$0	0.0%
Enclave	0.2611	43.34	166	789.26	131,017	\$789	\$0	0.0%
Estates at River Park	0.7700	8.47	11	1,930.78	21,239	\$1,931	\$0	0.0%
Huntington	0.4693	19.71	42	1,256.26	52,763	\$1,256	\$0	0.0%
Kensington	0.4681	22.00	47	1,253.57	58,918	\$1,254	\$0	0.0%
Manchester	0.2641	33.80	128	795.94	101,880	\$796	\$0	0.0%
Nottingham	0.2000	11.40	57	652.24	37,178	\$652	\$0	0.0%
Palma Vista II	0.0637	5.10	80	346.63	27,730	\$347	\$0	0.0%
Reserve	0.7651	87.22	114	1,919.76	218,853	\$1,920	\$0	0.0%
Sanctuary	0.1453	11.48	79	529.59	41,837	\$530	\$0	0.0%
Sterling Manor	0.1350	13.90	103	506.34	52,153	\$506	\$0	0.0%
Stonington	0.4615	27.23	59	1,238.86	73,093	\$1,239	\$0	0.0%
Tremont	0.3691	44.29	120	1,031.51	123,781	\$1,032	\$0	0.0%
Turnbury Wood	0.7700	3.08	4	1,930.78	7,723	\$1,931	\$0	0.0%
Wellington	0.2788	20.91	75	829.00	62,175	\$829	\$0	0.0%
Westover	0.5446	33.22	61	1,425.18	86,936	\$1,425	\$0	0.0%
Wyndham	0.2807	49.97	178	833.33	148,332	\$833	\$0	0.0%
Apartments								
5100 LIVE OAKS BLVD LLC	0.0600	46.20	770	338	260,427	\$338	\$0	0.0%
JWC TAMPA BP LLC	0.0597	20.30	340	338	114,770	\$338	\$0	0.0%
HENLEY	0.0729	23	315	367	115,668	\$367	\$0	0.0%
Remote Site Apartments								
EAGLES POINT VENTURES LLC	0.0617	11.84	192	204	39,098	\$204	\$0	0.0%
LANDMARK AT GRAYSON PARK LP	0.1696	69.21	408	204	83,083	\$204	\$0	0.0%
Condo's								
Faircrest	0.0725	19.13	264	366	96,669	\$366	\$0	0.0%
Palma Vista I	0.0725	2.90	40	366	14,650	\$366	\$0	0.0%
Subtotal Single Family					\$1,643,907			
Subtotal Apartments					\$490,865			
Subtotal Condo's					\$111,319			
Subtotal Remote Site					\$122,181			
Subtotal Commercial					\$368,906			
Total Assessed					\$2,737,177			
Total Budget					\$2,737,595			
Rounding Error					-\$418			

PROPOSED FY 2021-22 COMMERCIAL ASSESSMENTS BY ENTITY

Name	Folio	TSF (000) *	ITE Code**	ITE Factor	Trips	% Trips	ROW	Parks	AdminFY Asmt	2020-21 Total	FY 2021- 22 Total	\$ Incr Vs 2019-20	% Incr Vs 2018- 19
Shoppes of Amberly													
1 LLC	347560960	90.86	820	42.94	3901	18.82%	67,976	\$0.0	\$278	\$68,254	\$68,254	\$0	0.0%
2 REAL SUB LLC	339790402	176.16	820	42.94	7564	36.50%	131,797	\$0.0	\$278	\$132,075	\$132,075	\$0	0.0%
3 REAL SUB LLC	339790403	7.53	912	156.48	1179	5.69%	20,541	\$0.0	\$278	\$20,818	\$20,818	\$0	N/A
NCNB NATIONAL													
4 PROPERTIES DEPT	347555055	5.30	912	156.48	829	4.00%	14,447	\$0.0	\$278	\$14,725	\$14,725	\$0	0.0%
PLTP INVESTORS													
5 LLC	347555070	97.58	710	11.01	1074	5.18%	18,719	\$0.0	\$278	\$18,996	\$18,996	\$0	0.0%
6 CAMBRIDGE LLC	347555090	16.01	720	36.13	578	2.79%	10,079	\$0.0	\$278	\$10,357	\$10,357	\$0	0.0%
JEFFERSON BANK													
7 OF FLORIDA	347555080	5.39	912	156.48	843	4.07%	14,690	\$0.0	\$278	\$14,968	\$14,968	\$0	0.0%
8 15802 AMBERLY LLC	347566444	3.61	710	11.01	40	0.19%	693	\$0.0	\$278	\$971	\$971	\$0	0.0%
9 TAMPA PALMS OFFIC	347566442	14.40	565	79.26	1141	5.51%	19,886	\$0.0	\$278	\$20,164	\$20,164	\$0	0.0%
ENHANCEMENT													
10 HOLDINGS LLC	347555505	2.57	720	36.13	93	0.45%	1,617	\$0.0	\$278	\$1,895	\$1,895	\$0	0.0%
11 SMO59 LLC	347555506	2.04	710	11.01	22	0.11%	392	\$0.0	\$278	\$669	\$669	\$0	0.0%
CARL D AND													
12 MARTHA J YATES	347555508	3.99	710	11.01	44	0.21%	766	\$0.0	\$278	\$1,044	\$1,044	\$0	0.0%
LI MANAGEMENT													
13 RESOURCE LLC	347555510	2.63	710	11.01	29	0.14%	505	\$0.0	\$278	\$782	\$782	\$0	0.0%
14 FMC SOMERSET LLC	347555515	6.11	720	36.13	221	1.07%	3,846	\$0.0	\$278	\$4,124	\$4,124	\$0	0.0%
ST GEORGE													
15 SERVICES LLC	347555517	2.56	710	11.01	28	0.14%	492	\$0.0	\$278	\$770	\$770	\$0	0.0%

PROPOSED FY 2020-21 COMMERCIAL ASSESSMENTS BY ENTITY

RAYMOND W 16 MATHEWS SR	347555518	2.04	710	11.01	22	0.11%	392	\$0.0	\$278	\$669	\$669	\$0	0.0%
17 CERILLO FAMILY LLC	347555521	2.57	720	36.13	93	0.45%	1,620	\$0.0	\$278	\$1,897	\$1,897	\$0	0.0%
SOMMERSET PARK 18 LLC	347555523	2.57	720	36.13	93	0.45%	1,619	\$0.0	\$278	\$1,897	\$1,897	\$0	0.0%
PAUL H AND SUSAN 19 M L DUGA CO	347555529	4.18	720	36.13	151	0.73%	2,628	\$0.0	\$278	\$2,906	\$2,906	\$0	0.0%
BEACHDALE 20 PROPERTIES L C	347555527	4.12	720	36.13	149	0.72%	2,594	\$0.0	\$278	\$2,872	\$2,872	\$0	0.0%
RODENT REALTY 21 INC	347555525	2.54	720	36.13	92	0.44%	1,600	\$0.0	\$278	\$1,878	\$1,878	\$0	0.0%
ROLLI PROPERTY 22 INVESTMENTS LLC	347555452	2.69	720	36.13	97	0.47%	1,694	\$0.0	\$278	\$1,972	\$1,972	\$0	0.0%
TAMPA PALMS ANIMAL HOSPITAL 23 INC	347555454	2.60	710	11.01	29	0.14%	498	\$0.0	\$278	\$776	\$776	\$0	0.0%
24 ALLMAY INC	347555456	2.60	710	11.01	29	0.14%	498	\$0.0	\$278	\$776	\$776	\$0	0.0%
25 SYLVAN ROAD LLC	347555458	2.64	720	36.13	95	0.46%	1,662	\$0.0	\$278	\$1,940	\$1,940	\$0	0.0%
26 L C GIGINO	347555460	2.64	720	36.13	95	0.46%	1,662	\$0.0	\$278	\$1,940	\$1,940	\$0	0.0%
TAMPA PALMS 27 CLUB INC	347560154	92.64	495	22.88	2120	10.2%	36,932	\$0.0	\$278	\$37,210	\$37,210	\$0	0.0%
28 KEVIN MELKER LLC	347555502	2.04	720	36.13	74	0.36%	1,285	\$0.0	\$278	\$1,563	\$1,563	\$0	0.0%
Totals					20727		\$361,131	\$0.0	\$7,775	\$368,906	\$368,906	\$0	0.0%

* Total Square Feet: Source: Hillsborough County Property Appraiser

** ITE / Land Use Classification Source: Hillsborough County Property Appraiser

RESOLUTION 2021-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2021; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2020-21 and/or revised projections for fiscal year 2021-2022.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Tampa Palms Community Development District for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022”.

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

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2021, and ending September 30, 2022, the sum of \$ 2,737,595, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund Assessment	\$ <u>2,737,595</u>
Total Reserve Fund	\$ <u>-0-</u>
Total All Funds*	\$ <u>2,737,595</u>

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

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

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

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

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

Passed and Adopted on July 14, 2021

Attested By:

**Tampa Palms
Community Development District**

Name: _____
Secretary/Assistant Secretary

Gene Field
Chair of the Board of Supervisors

Exhibit A: FY 2021-2022 Adopted Budget

RESOLUTION 2021-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Tampa Palms Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Hillsborough County, Florida ("**County**");

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2021-2022 attached hereto as **Exhibit A ("FY 2021-2022 Budget")** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2021-2022 Budget;

WHEREAS, the provision of the activities described in the FY 2021-2022 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector ("**Uniform Method**") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser ("**Property Appraiser**") and County Tax Collector ("**Tax Collector**") to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2021-2022 Budget ("**O&M Assessments**");

WHEREAS, the District adopted an assessment roll as maintained in the office of the District

Manager, available for review, and incorporated as a material part of this Resolution by this reference (“Assessment Roll”);

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2021-2022 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2021-2022 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2021-2022 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of

special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on July 14, 2021.

Attested By:

**Tampa Palms
Community Development District**

Name: _____
Secretary/Assistant Secretary

Gene Field
Chair of the Board of Supervisors

Exhibit A: FY 2021-2022 Budget

...AROUND THE NEIGHBORHOODS

Tab 6j

.... Around the Neighborhoods

This month staff is providing short reviews on a number of issues that affect residents, as well as, impact the look of the community.

OLM inspection results in July

Palm tree maintenance

Oak Park tree assessment

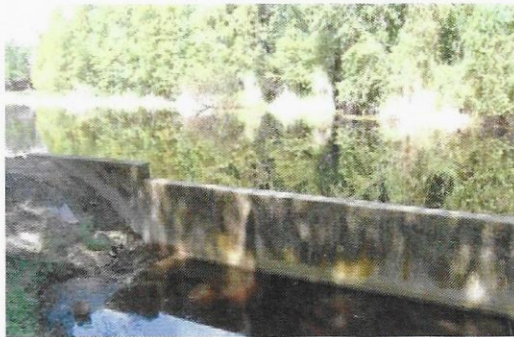
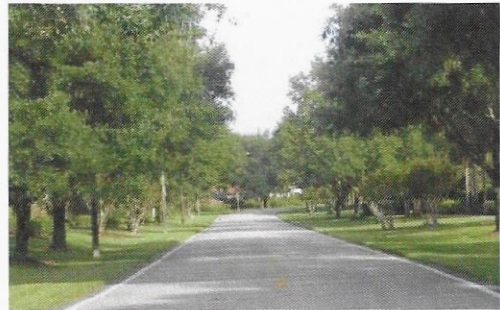
Tampa Palms landscape standards and allocation of resources

Concerns regarding animal/wildlife deaths

OLM Inspection- July

Even though Tampa Palms was in (and continues to be in - see below) "clean-up" mode, on Wednesday OLM inspected the property. Based both on the general "look" of Tampa Palms at the entries and along the boulevards [well-groomed] and the inspection score [90%], Tampa Palms continues to present an upscale in appearance for both residents and visitors.

The turf and shrub vibrancy were exemplary and the treatments for turf fungus was working.



Tropical storm Elsa did very little damage to Tampa Palms. There were tree limbs down in few locations, along with the ever-present palm fronds.

Typical to the damage experienced, in the pictures to the left and below, a small tree fell on the upper dam in the Cambridge II pond.



The tree came out of the conservation area which is located behind the pond, this is land which is privately owned by EcoPalms Inc.

From Tampa Palms boulevard it looked ominous but other than being difficult to remove, it caused no problem or damage to the dam.

Palm Tree Maintenance

Tampa Palms enjoys many palm trees, and why not palms are part of the community's identity! Tampa Palms enjoys three general types of palms:

- Native sabal palms 20-30 ft
- Washingtonian palms (reach 50-60 ft)
- Various "fan palms" such as tarrow and Chinese fans (shorter 20 ft)

Most of Tampa Palms palms are considered self-cleaning palms which means that the palms efficiently shed the oldest frond when it's time to do so.

Several additional types of palms are used sparingly and seldom adjacent to streets such as:

- Pindo palms (short)
- Bismark palms (tall)
- Pigmy date (very short)
- Reclinata

The most frequently seen palm in Tampa Palms is the Washingtonian, found along roadsides, in medians and at the main entries. As a self-cleaning palm, when new fronds are produced, the old fronds are held until drained of nutrients (or hit by wind), then released by the tree.

The common logic is that these palms produce a new set of fronds annually but the facts are that within Tampa Palms due to the age and fertilization of these palms, new fronds are produced year-round.

- Not all new fronds arrive at the same time, with the greatest growth is in the late spring and fall.
- Palms trees are pruned twice a year by contract in Tampa Palms
 - Late spring ahead of the summer storm season
 - Late summer, early fall to “dress up” for the holidays

There are several maintenance challenges that affect less the look of the palms than the annoyance brought about by palms fronds in the roadway.

1. Frond loss between pruning events
 - New fronds appear within weeks of pruning as shown to the below.
 - Wind storms, especially summer rains storms, send these fronds to the street.
 - It is unreasonable to consider 3-4 additional pruning's per year; given the “unscheduled” appearance of fronds and the cost (the contract includes 2 prunings).
2. The increasing height of older palms, making them unreachable by most equipment.
 - ABM rented a lift this year and still found that the only way to prune the very tall palms involved a ladder and long pole saws on the left- not exactly OSHA approved.

The most reasonable approach at this time appears to be continual frond clean-up which is intensified post any wind-storm.



May



June



Oak Park Tree Safety Assessment

Oak Park is a natural site, the area has been encumbered since it was dedicated to the CDD by the developers by a conservation easement in favor of the City of Tampa which stipulates in part:

(No) Removal or destruction of trees, shrubs, or other vegetation..... (no) Surface use except for purposes that permit the land or water areas to remain in its natural condition (emphasis added) Grantor and grantee recognize that this conservation easement is granted solely for conservation purposes and the grantee shall not be responsible for any type of maintenance of the conservation easement areas.

There are two major paths through the park area where residents can walk, sit and enjoy the natural environment. The paths were created by the developers and continue to be maintained by the CDD. Even though the dedication specifically removes any requirement to maintain the area, trees or limbs that appear to be a danger to residents using the paths are trimmed and any banned plants (example Brazilian pepper) are removed adjacent to the paths.

Two weeks ago (pre tropical storm) a large branch fell into one of the paths. It fell on a Sunday night, was removed by ABM the next day.



This branch was large enough to seriously hurt someone if they were in the area when it fell. The damaged portion was part of a live limb (seen in the background) and not obviously rotted or damaged.

Staff engaged Jason Rinard who with a professional arborist is evaluating all trees along these paths for health and safety and tagging and marking those that need attention to make the paths safer. That work is in progress right now and is done at least twice a year.

Tampa Palms Landscape Standards and Allocation of Resources

A word about standards: specifically, those standards which apply to Tampa Palms. There are several types of grounds / landscape maintenance standards, each addressing different niches of municipal, community, business or private needs.

The general types include:

1. **Right of way (ROW) maintenance** - Designed to keep areas adjacent to streets looking *kept up* for the benefit of those who use the areas, usually in a car or on a bicycle.

For communities, ROW maintenance is enhanced (sometimes referred to as **ROW Plus or 35 MPH Landscape**) providing enjoyment to residents and passersby who more closely observe the area.

2. **Resort maintenance** - Designed for venues where it is anticipated that most if not all the “guests” will view and enjoy the landscape on foot. Often referred to as “Disney’esque” this is landscape where each bed and bush is individually groomed and no weed allowed to stay more than a day in any shrub bed or median.

3. Gardener level maintenance - This is home or estate type maintenance.

In Tampa Palms and other similar communities, it is *ROW plus* maintenance that is enjoyed, not resort quality. In addition to basic mowing, edging, blowing-off of landscape debris on sidewalks (typical ROW), irrigation, fertilization, pest and weed control, flowers, trash collection and mulch are added.

OLM has estimated the cost increase to change from and enhanced ROW landscape to resort level to be almost 100%. (An increase of \$600K per year for Tampa Palms). OLM notes that communities do not provide resort quality landscape, because in part it would be cost prohibitive but also because it would provide little added benefit to most residents.

To attain a community-wide appearance commiserate with Tampa Palms' position as an upscale community and not break the bank, priorities have been established, priorities that are reflected in the contractual obligations of the landscape partners serving Tampa Palms. Resources are allocated based on those priorities.

CDD maintained areas fall into multiple categories, listed in order of priority:

1. Main entries
2. Village entries and parks
3. Boulevard landscape (TP, Compton, Amberly & a portion of Yardley)
4. Medians – Both CDD-owned and City-owned
5. City-owned cul de sacs on public streets
6. Pond banks along roads - not behind homes (even if CDD-owned)
7. Walls along boulevards (CDD-owned 20% Resident-owned 80%)
8. Land tracts [small pieces of land that the developers couldn't sell located in villages.]
9. City-owned sides of roads across power lines; examples Fairchild & Wareham into Tremont.



Apportionment of resources is always a bit of a balancing act, especially when weather or construction interrupts the flow of operations. Still ABM has done and continues to do a credible job of meeting the "frequencies of service" and that fact is reflected in the OLM scores.

Concerns Regarding Animal/Wildlife Deaths

There were discussions in social media rising almost to the level of hysteria, regarding dead animals [primarily squirrels] found in Tampa Palms.

- Previously one resident (joined by associates) claimed that pets have been negatively affected by chemicals used by Tampa Palms, especially in the power corridor where she walks her dog.
- This person joined in, raising the concern levels and the conversation rapidly escalated from a few dead animals in two locations to comments such as "*the chemicals used by Tampa Palms are killing our wildlife and injuring our dogs*" and "*the CDD is using our tax money to poison us*".
- Diving into the rising fear, one person posted a picture of a squirrel dead on a village street that was very obviously hit by something and exclaimed *look at this poor poisoned animal*.

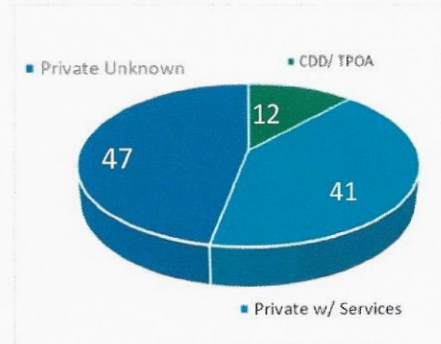
Facts

There were two locations in Tampa Palms where unusual animal deaths [one home in Cambridge II and Faircrest Condos] were observed. Both situations have been handled and no new unusual deaths reported.

1. In regards to the Cambridge II home there is a suspicion that someone may have placed rat poison around the area during a cleanup-up which squirrels penetrated. (DECON and others provide baits that squirrels are not supposed to be able to get in but squirrels are industrious creatures.)
2. In Faircrest, the property manager advised the TPOA that after finding many dead racoons, possum and squirrels, the maintenance staff located 5-6 baited poison stations. They were removed and the residents notified by Faircrest management that this was unacceptable
3. Animals die every day in Tampa Palms, from age and vehicles; there has been no increase in observed deaths, save these two situations noted above.

Landscape-chemical use in Tampa Palms is not reserve to usage by the CDD and TPOA which maintain only a fraction of the acreage in Tampa Palms (12%).

Privately-owned properties make up the balance of the occupied land. Condo's, apartments, and commercial buildings all use "services" for landscape maintenances (41% of the acreage) while homeowners (47% of the acreage) either use professional services or self-manage.



Further property owners routinely use pest control products for ants and other insects on their properties.

The discussions in social media have abated for now.

AUDIT FOR
APPROVAL

Tab 6 K

2020 Audit Report

As reported during the June CDD Board Meeting, the auditors were late completing the FY 2020-20 Audit. The delay was unfortunate because the CDD is required to submit the final and approved audit to the State of Florida by June 30th. At that time the Board by motion approved Chairman Field to review and accept the audit in order to meet the filing deadline. The full board would memorialize that acceptance at the July meeting

The auditors (Grau and Company) completed the 2020 Tampa Palms CDD Audit. The chairman examined the "draft" version and found it acceptable.

- The chairman signed the management letter, along with Patricia Thibault of DPFG, and the management letter was submitted to the auditors and is included here.
- The final audit has been received and follows.



Executive Summary

The 2020 Audit is presented for your review and approval. The 2020 audit is a "no comment" audit. This is the eighteenth "no comment" audit in a row for the Tampa Palms CDD. Here are some highlights from the 2020 Audit Report for your attention.

Following are some key references from the Final Audit Report.

1. ***What Are The Districts Financial Reporting Responsibilities And How Have Those Responsibilities Been Met?*** (Excerpts from page 1 of Final Audit Report which is attached)

- **Statement of Management's Responsibility for the Financial Statements**

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

- **Auditor Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

2. **Management Letter To Board of Supervisors Pursuant To Rules of the Auditor General** (excerpts from Page 25)

- **Purpose of This Letter** (excerpts from Page 25)

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida.

- **Current Reporting**

- I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

- None**

- II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

- None**

- III. COMPLIANCE WITH THE SIX SPECIFIC PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

The auditors found the District to be in compliance without exception (see page 25 for specific areas).

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2020**

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Tampa Palms Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 22, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Tampa Palms Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year resulting in a net position balance of \$10,722,805.
- In comparison with the prior year, the District's total net position increased by \$181,491. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2020, the District's governmental fund reported ending fund balance of \$4,039,294, an increase of \$164,573 in comparison with the prior year. A portion of fund balance is non-spendable for prepaids, assigned to subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2020	2019
Assets, excluding capital assets	\$ 4,140,954	\$ 4,098,299
Capital assets, net of depreciation	6,683,511	6,666,593
Total assets	10,824,465	10,764,892
Liabilities, excluding long-term liabilities	101,660	223,578
Total liabilities	101,660	223,578
Net Position		
Investment in capital assets	6,683,511	6,666,593
Unrestricted	4,039,294	3,874,721
Total net position	\$ 10,722,805	\$ 10,541,314

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

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2020	2019
Revenues:		
Program revenues		
Charges for services	\$ 2,655,674	\$ 2,599,080
General revenues		
Unrestricted investment earnings	56,095	71,818
Miscellaneous	10,527	6,383
Total revenues	2,722,296	2,677,281
Expenses:		
General government	369,554	362,754
Maintenance and operations	2,171,251	2,204,568
Total expenses	2,540,805	2,567,322
Change in net position	181,491	109,959
Net position - beginning	10,541,314	10,431,355
Net position - ending	\$ 10,722,805	\$ 10,541,314

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2020 was \$2,540,805. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. In total, expenses, including depreciation, decreased from the prior fiscal year. The majority of the decrease was the result of less restoration expenditures incurred relating to the construction of Bruce B Downs Boulevard in the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2020 was amended to increase appropriations by \$66,216 and increase other financing sources by \$66,216. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.

CAPITAL ASSETS

At September 30, 2020, the District had \$12,866,249 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$6,202,738 has been taken, which resulted in a net book value of \$6,683,511. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Tampa Palms Community Development District's Finance Department at 1060 Maitland Center Commons, Suite 340, Maitland, Florida 32751.

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,095,141
Due from other	30,322
Deposits	15,491
Capital assets:	
Nondepreciable	3,911,930
Depreciable, net	<u>2,771,581</u>
Total assets	<u>10,824,465</u>
LIABILITIES	
Accounts payable	<u>101,660</u>
Total liabilities	<u>101,660</u>
NET POSITION	
Investment in capital assets	6,683,511
Unrestricted	<u>4,039,294</u>
Total net position	<u><u>\$ 10,722,805</u></u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Service</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 369,554	\$ 369,554	\$ -
Maintenance and operations	2,171,251	2,286,120	114,869
Total governmental activities	<u>2,540,805</u>	<u>2,655,674</u>	<u>114,869</u>
General revenues:			
Unrestricted investment earnings			56,095
Miscellaneous			<u>10,527</u>
Total general revenues			<u>66,622</u>
Change in net position			181,491
Net position - beginning			<u>10,541,314</u>
Net position - ending			<u><u>\$ 10,722,805</u></u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

	<u>Major Fund</u> General	<u>Total</u> Governmental Funds
ASSETS		
Cash and cash equivalents	\$ 4,095,141	\$ 4,095,141
Due from other	30,322	30,322
Prepays	15,491	15,491
Total assets	<u>\$ 4,140,954</u>	<u>\$ 4,140,954</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 101,660	\$ 101,660
Total liabilities	<u>101,660</u>	<u>101,660</u>
Fund balances:		
Nonspendable:		
Prepays	15,491	15,491
Assigned to:		
Subsequent year's expenditures	85,000	85,000
Unassigned	3,938,803	3,938,803
Total fund balances	<u>4,039,294</u>	<u>4,039,294</u>
Total liabilities and fund balances	<u>\$ 4,140,954</u>	<u>\$ 4,140,954</u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2020**

Fund balance - governmental funds \$ 4,039,294

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

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

Cost of capital assets	12,886,249	
Accumulated depreciation	(6,202,738)	6,683,511
Net position of governmental activities		\$ 10,722,805

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	<u>Major Fund</u>	<u>Total</u>
	General	Governmental Fund
REVENUES		
Non ad valorem assessments	\$ 2,655,674	\$ 2,655,674
Interest	56,095	56,095
Miscellaneous	10,527	10,527
Total revenues	<u>2,722,296</u>	<u>2,722,296</u>
EXPENDITURES		
Current:		
General government	369,554	369,554
Maintenance and operations	1,971,996	1,971,996
Capital outlay	216,173	216,173
Total expenditures	<u>2,557,723</u>	<u>2,557,723</u>
Excess (deficiency) of revenues over (under) expenditures	164,573	164,573
Fund balances - beginning	<u>3,874,721</u>	<u>3,874,721</u>
Fund balances - ending	<u><u>\$ 4,039,294</u></u>	<u><u>\$ 4,039,294</u></u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

Net change in fund balances - total governmental funds	\$ 164,573
--	------------

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

Governmental funds report capital outlays as expenditures, however, the cost of those capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	216,173
---	---------

Depreciation on capital assets is not recognized in governmental funds but is reported as an expense in the statement of activities.	(199,255)
--	-----------

Change in net position of governmental activities	<u>\$ 181,491</u>
---	-------------------

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 –NATURE OF ORGANIZATION AND REPORTING ENTITY

Tampa Palms Community Development District ("District") was created in 1982 by the Florida Land and Water Adjudicatory Commission. The District exists under the "Uniform Community Development District Act of 1980", otherwise known as Chapter 190, Florida Statutes.

The District was created for the purpose of planning, financing, constructing, operating and maintaining certain portions of the community-wide infrastructure. The District consists of 5,400 acres of land and is located entirely within Hillsborough County, Florida. The area encompassed by the District was annexed by the City of Tampa in 1985.

The District is governed by the Board of Supervisors ("Board") which is composed of five members. The Supervisors are elected on an at large basis by qualified electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The District reports the following major governmental fund:

General Fund

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to third party agreements.

Deposits and Investments

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments (Continued)

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

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

The District did not hold any investments at September 30, 2020.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Infrastructure – structures and other	20 – 60
Infrastructure – parking and roadways	35
Infrastructure – walls, gates, monuments	5 – 20
Infrastructure – drainage and irrigation	10 – 30
Equipment	5 – 10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – CASH

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 3,890,220	\$ -	\$ -	\$ 3,890,220
Project in progress	-	21,710	-	21,710
Total capital assets, not being depreciated	3,890,220	21,710	-	3,911,930
Capital assets, being depreciated				
Infrastructure:				
Structures	714,603	-	-	714,603
Parking and roadways	40,000	-	-	40,000
Walls and monuments	4,428,583	-	-	4,428,583
Irrigation and drainage system	1,325,652	121,523	-	1,447,175
Other	1,287,402	30,052	-	1,317,454
Equipment	983,616	42,888	-	1,026,504
Total capital assets, being depreciated	8,779,856	194,463	-	8,974,319
Less accumulated depreciation for:				
Infrastructure:				
Structures	478,076	22,146	-	500,222
Parking and roadways	30,587	929	-	31,516
Walls and monuments	3,397,449	55,510	-	3,452,959
Irrigation and drainage system	956,852	37,620	-	994,472
Other	403,703	36,469	-	440,172
Equipment	736,816	46,581	-	783,397
Total accumulated depreciation	6,003,483	199,255	-	6,202,738
Total capital assets, being depreciated, net	2,776,373	(4,792)	-	2,771,581
Governmental activities capital assets, net	\$ 6,666,593	\$ 16,918	\$ -	\$ 6,683,511

Depreciation expense was charged to the maintenance and operation program/function.

NOTE 6 – COST SHARE AGREEMENT

The District has an agreement with the Homeowners Association (“HOA”) whereby District employees will be used to provide administrative services for the HOA. Pursuant to the agreement, for services rendered during the current fiscal year, the HOA incurred charges of \$18,564 and owes the District \$9,082 at September 30, 2020.

NOTE 7 – MANAGEMENT CONTRACT

The District has an agreement with the HOA to undertake the management, operation, and maintenance of the park. Pursuant to the agreement, for services rendered during the current fiscal year, the District incurred charges of \$66,189, of which \$16,195 is payable at September 30, 2020.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 9 – RISK MANAGEMENT

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

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Original & Final	Amounts	
REVENUES				
Non ad valorem assessments	\$ 2,643,091	\$ 2,643,091	\$ 2,655,674	\$ 12,583
Interest	55,000	55,000	56,095	1,095
Miscellaneous	1,200	1,200	10,527	9,327
Total revenues	2,699,291	2,699,291	2,722,296	23,005
EXPENDITURES				
Current:				
General government	186,503	186,503	369,554	(183,051)
Maintenance and operations	2,062,325	2,128,541	1,971,996	156,545
Capital outlay	465,463	465,463	216,173	249,290
Total expenditures	2,714,291	2,780,507	2,557,723	222,784
Excess (deficiency) of revenues over (under) expenditures	(15,000)	(81,216)	164,573	245,789
OTHER FINANCING SOURCES				
Use of fund balance	15,000	81,216	-	(81,216)
Total other financing sources	15,000	81,216	-	(81,216)
Net change in fund balance	\$ -	\$ -	164,573	\$ 164,573
Fund balance - beginning			3,874,721	
Fund balance - ending			\$ 4,039,294	

See notes to required supplementary information

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2020 was amended to increase appropriations by \$66,216 and increase other financing sources by \$66,216. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2020.



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

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

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Tampa Palms Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 22, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

June 22, 2021



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

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

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

We have examined Tampa Palms Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2020. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Tampa Palms Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 22, 2021



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Boca Raton, Florida 33431
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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Tampa Palms Community Development District, Hillsborough County, Florida, ("District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated June 22, 2021.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 22, 2021 should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Tampa Palms Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

June 22, 2021

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2019.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2020.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2020.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2020. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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BOARD MEMBER APPROVAL

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Tab 6L

CDD Supervisor Appointment

Last month, June 2021, the Board regretfully accepted the resignation of Supervisor and Vice Chair Jim Soley as he has relocated from Tampa Palms and can no longer serve.

The CDD Board members are now tasked with appointing a member to fill the vacancy for Mr. Soley's seat. This is an important and difficult charge as Board excellence starts with members who properly fit the organization.

While the Florida statutes mandate that the remaining Tampa Palms Board will appoint a member to fill Seat 4 until the end of the term, the statutes provide no definitive guidance as to how this selection should be made other than made by Board appointment.

FS 190.006 (4) b) If no elector qualifies for a seat to be filled in an election, a vacancy in that seat shall be declared by the board effective on the second Tuesday following the election. Within 90 days thereafter, the board shall appoint a qualified elector to fill the vacancy. Until such appointment, the incumbent board member in that seat shall remain in office.

In the past upon the resignations of Andy Miller, Randy Marlowe and Patty Maney, all of whom resigned due relocations, the Board stated that their decision was based on:

- Presence at and participation in the Tampa Palms community (committee's, sub-association boards, City of Tampa projects related to Tampa Palms etc)
- Attendance at community meetings (CDD & TPOA, as well as sub-associations if appropriate)
- Demonstrated ability to work with groups (prior board memberships, charity organizations, school organizations)

It should be noted that both Andy Miller and Randy Marlowe recommended their own replacements using the criteria above.

Earlier this year due to a Covid-inspired confusions by the Supervisor of Elections, the Board was charged with appointing a member to Seat 3 (Mike Gibson). Announcement of a pending vacancy was made during the TPOA Annual Meeting, appeared in the two TPOA Newsletters and was discussed at two CDD meetings in advance of the appointment.

At that time there were only two qualified electors who made their interest known:

- Michael Gibson, current supervisor for Seat 5, and
- A second resident offered his services **but stated he will be a candidate if, and only if, Michael Gibson does not wish to be considered.** That resident, Don O'Neal, stated he did not even want his name mentioned unless Mr. Gibson declined to serve.

Mr. O'Neal has indicated his continued interest and meets the criteria previously used and stated above.

- Don regularly attends the Tampa Palms CDD meetings
- Don is the President of the Huntington at Tampa Palms HOA
- Don is the voting rep for the TPOA
- Don regularly attends community the wider New Tampa community meetings such as the recent COT Town Hall and the Legislative Update on June 22nd.

If it is the will of the Board to appoint Mr. O'Neal for the remainder of the term for Tampa Palms CDD Seat 4, it should be done by motion at the meeting.

SOLID WASTE COLLECTION UPDATE

Tab 6M

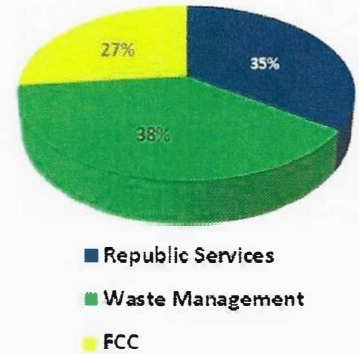
Changes Coming to Solid Waste For Tampa Palms Vendors & Assessment Increases

Hillsborough County rebid the solid waste contractor services for the entire county last year. The bid was plagued by delays due to the pandemic initially and then by protests, but finally the awards were made on June 3rd of 2021.

The total contract which will cover eight years of service from 2022 through 2030, is for an impressive nearly 6/10th of a billion dollars (\$ 589,040,360).

The county has been divided into three collection areas; and a single vendor was selected to exclusively serve each area.

- Waste Management (Collection Zone 2 - North East)
- Republic (Collection Zone 1-Central)
- FCC (Collection Zone 3 - South)



For the first time Tampa Palms will be split into territories for two different vendors:

- Waste Management will collect for Area 1 (East of BB Downs)
 - Waste Management covers the largest area in the County and allegedly was the best rated of the existing three companies
- Republic will collect for Area 2 (West of BB Downs)
 - Republic is new to Tampa Palms but has been part of the County team for a number of years.
- FCC is the new kid on the block; replacing Waste Connections which has been the hauler collecting in Tampa Palms but will no longer be a vendor to Hillsborough County after Jan, 2022. FCC will not operate in this area.

While the final dates and routes have not be established, Damien Trammel with the County confirmed that every effort will be made to retain the same collection days.

The current collection problems are in some ways attributable the changeover and are blamed primarily on workforce issues. Waste Connections is committed to properly completing their existing contract for a variety of reasons, not the least of which are compensatory damages spelled out in the current agreements.

The problem is workforce; seeing the looming end of contract, employees are jumping ship leaving Waste Connection with shortages and less than fully trained employees. One could speculate that this will only get worse as the contract winds down.

In other news about garbage collection the County is proposing non-ad valorem increases for FY 2021-22. There will be a Public Hearing for the Hillsborough County Public Utilities Department, Solid Waste Enterprise, for August 4, 2021 at 10:00 a.m. to adopt the annual Solid Waste System's assessments.

The proposed increases (which appear on the tax bill) include

- \$48.04 increase in collection assessment
- \$15.43 increase in disposal assessment.

The total solid waste collection and disposal - with the increase - will be \$352.79.