

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

Agenda Package *Board of Supervisors Meeting*



Wednesday, June 14, 2023

6:00 P.M.

Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647

BREEZE MANAGEMENT



TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package June 14, 2023

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Tampa Palms Community Development District

16311 Tampa Palms Blvd W
Tampa, Florida 33647

June 9, 2023

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

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Board Meeting is scheduled for Wednesday, June 14, 2023 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.

Enclosed for your review are the minutes of the May 10, 2023 CDD 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,

Maggie

Maggie Wilson
Tampa Palms

cc: Patricia Thibault, Regional Manager Breeze

**Tampa Palms CDD Meeting
Agenda**

**June 14, 2023, 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

1. Welcome & Roll Call
2. Board Member Discussion Items
3. Public Comments
4. Approval of the May 10, 2023 Minutes
5. Approval of District Disbursements
6. Consultant Reports
 - ...Around the Neighborhoods
 - FY 2023-24 Proposed Budget- Represented
 - FY 2021-22 Audit Report
 - Update Tampa Palms Blvd
 - Jogging Path Maintenance
 - Pond Updates
7. Other Matters
8. Public Comments
9. Supervisor comments
10. Adjourn

Executive Summary

Commencing the third quarter of the fiscal year, the CDD continues to be in sound financial health with monies sufficient to meet the Assigned Funds (shown below), in addition to \$ 1.5 M in Unassigned Funds to cover unexpected events.

The CDD will collect an estimated additional \$ 35 K by close of business July 31st of which \$19 K was already been collected in May, though not reportable on the April financial statements.

The General Fund Budget for Normal Operations reflects a favorable \$ 52 K variance due primarily to the timing of expenditures. There is every expectation that the budget for Normal Operations expenditures for the year will be realized.

The General Fund Projects reflects a positive variance against budget of \$24 K which is again primarily reflective of timing. It should be noted that the “projects” to restore and maintain Tampa Palms such as replacement of diseased palms and seasonal attributes such as caladiums and poinsettias, as well as, tree work necessitated by the TP Blvd repaving are straining the R&R line item. This has been offset by pausing non-critical Capital projects.

Cash Flow Outlook for Calendar 2023

<u>(Shown in \$ 000s)</u>		
<u>Sources of Funds</u>		
Cash Balance 4/30/2023	\$ 5,083	
Collections balance of FY 2022-23	35	
Total Sources of Funds		\$ 5,118
<u>Assigned Funds & Planned 2023 Uses</u>		
Balance of FY 2022-23 expenses	(\$1,256)	
TP Signature Projects (unspent)	(329)	
Weather Damage	(400)	
Community-Wide Wall & Monument	(100)	
Pond Improvements	(700)	
Infrastructure Replacement Contingency	(135)	
1 st Qtr FY 23-24	(679)	(\$ 3,599)
Total Assigned Funds		(\$ 3,599)
Projected District Unassigned Balance	December 31, 2023	\$ 1,519

FAQ Staff has been asked if the negative variance reflected in the various management line items (management fee and assessment roll) are the result of increased costs with Breeze or other factors.

The negative variance for the management fees displayed on the financial statements is not due to increased management costs for Breeze but rather the due to board-approved dual service DPFG and Breeze for the first six weeks of the FY 2022-23 to manage transition. Tampa Palms was obligated to keep DPFG until mid-Nov. and opted to engage Breeze an of Oct 1.

Per the Breeze agreement, the monthly charge for management services is actually slightly less than the DPFG monthly charge for management services.

FY 2022-23

	Oct	Nov	Dec	Jan	Feb	Mar	Apl	May	Jun	Jul	Aug	Sept	Total
DPFG ¹	5,754	2,494											
Breeze	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	\$73,248

¹ Board approved dual service

No, the Breeze charges for the assessment roll have not increased over prior years. The costs are identical.

The cost for the assessment roll displayed on the FY 2022-23 financial statements reflects the charges for two fiscal years, FY 2021-22 and FY 2022-23.

- DPFG failed to bill the FY 2021-22 assessment roll charge until Oct of 2022, after the beginning of FY 2022-23. (The assessment line item shows as a positive variance on the FY 2021-22 financial statements because no invoice was rendered in FY 2021-22).
- Breeze properly billed the FY 2022-23.

The auditors have taken note of this and going forward (post-audit) the FY 2021-22 charge will be moved back and the cash balance properly adjusted.

**Tampa Palms CDD
Balance Sheet
April 30, 2023**

GENERAL

ASSETS:

CASH - Operating Account	\$	54,996
PETTY CASH		500
Wealth Fund Account- South State Bank		4,176,465
ICS Sweep- South State Bank		872,211
ACCTS. RECEIVABLE		7,902
RECEIVABLE FROM TAMPA PALMS HOA		-
ASSESSMENTS RECEIVABLE		-
RECEIVABLE EXCESS FEES		-
PREPAID ITEMS		13,606

TOTAL ASSETS

\$ 5,125,679

LIABILITIES:

ACCOUNTS PAYABLE	\$	24,839
ACCRUED EXPENSES		3,838
DEFERRED REVENUE - ON ROLL ASSESSMENTS		-

FUND BALANCE:

NON-SPENDABLE		13,605
ASSIGNED		2,343,000
UNASSIGNED		2,740,398

TOTAL LIABILITIES & FUND BALANCE

\$ 5,125,679

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

Assigned Balance Breakdown:

Weather Damage	\$	400,000
Community-Wide Wall & Monument		100,000
Pond Improvements		700,000
1st Quarter Expenses		679,000
Infrastructure Replacement Contingency		135,000
TP Signature Projects (unspent)		329,000
		<u>2,343,000</u>

**Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2021 through April 30, 2023**

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVALOREM	\$ 2,874,474	2,833,811	2,833,611	\$ -
EARLY PAY DISCOUNT	(114,979)	(107,876)	(107,876)	-
INTEREST INCOME	20,000	11,667	3,513	(8,154)
UNREALIZED GAIN/LOSS	-	-	29,770	29,770
EXCESS FEES	-	-	-	-
MISC. REVENUE	1,500	875	2,672	1,797
CARRY FORWARD	139,584	-	-	-
TOTAL REVENUES	2,920,579	2,738,277	2,761,689	23,413
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	6,417	4,615	1,801
FICA	5,824	3,397	2,909	489
FUTA/SUTA/PAYROLL FEES	6,624	3,864	685	3,179
<i>S/T PERSONNEL SERVICES</i>	<u>23,448</u>	<u>13,678</u>	<u>8,209</u>	<u>5,469</u>
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	3,000	1,750	1,806	(56)
ANNUAL AUDIT	6,600	3,850	5,000	(1,150)
MANAGEMENT FEES	70,098	40,891	46,165	(5,274)
TAX COLLECTOR	56,668	55,557	55,557	-
ASSESSMENT ROLL	10,050	10,050	20,100	(10,050)
<i>S/T PROFESSIONAL SERVICES</i>	<u>146,416</u>	<u>112,097</u>	<u>128,627</u>	<u>(16,530)</u>
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,811	3,811	3,691	120
MISC. ADMINISTRATIVE SERVICES	12,360	7,210	7,835	(625)
<i>S/T ADMINISTRATIVE SERVICES</i>	<u>16,171</u>	<u>11,021</u>	<u>11,525</u>	<u>(504)</u>
TOTAL ADMINISTRATIVE	186,035	136,796	148,361	(11,565)
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	182,395	106,397	99,856	6,541
PARK ATTENDANTS	78,873	46,593	40,372	6,220
PARK PATROLS (Security Co)	85,490	49,869	57,718	(7,849)
FIELD MANAGEMENT CONTINGENCY	20,800	12,133	426	11,707
<i>S/T FIELD MANAGEMENT SVCS</i>	<u>368,558</u>	<u>214,992</u>	<u>198,373</u>	<u>16,619</u>
GENERAL OVERHEAD:				
INSURANCE	16,500	16,500	14,698	1,802
UTILITY BOND INSURANCE	-	-	-	-
IT (TEL / SECURITY)	26,095	15,222	6,361	8,861
WATER	44,000	25,667	22,458	3,208
REFUSE REMOVAL	20,330	11,859	6,070	5,789
ELECTRICITY	147,000	85,750	72,924	12,826
STREETLIGHTS - OPERATING TRANSFER-OUT	-	-	-	-
STORMWATER FEE	3,041	3,041	3,041	-
MISC. FIELD SERVICES	13,000	7,583	6,900	683
<i>S/T GENERAL OVERHEAD</i>	<u>269,966</u>	<u>165,623</u>	<u>132,453</u>	<u>33,169</u>
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,130,000	659,167	659,534	(367)
LANDSCAPE MONITORING FEE	18,900	11,025	10,871	154
LANDSCAPE & REPLACEMENT	99,325	57,940	59,328	(1,388)
<i>S/T LANDSCAPE MAINTENANCE</i>	<u>1,248,225</u>	<u>728,131</u>	<u>729,732</u>	<u>(1,601)</u>
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	79,000	46,083	37,888	8,195
COUNTY POND	5,000	2,917	570	2,347
NPDES POND PROGRAM	49,409	28,822	24,084	4,738
<i>S/T LANDSCAPE NEW & ENHANCED</i>	<u>133,409</u>	<u>77,822</u>	<u>62,542</u>	<u>15,280</u>

**Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2021 through April 30, 2023**

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
FACILITY MAINTENANCE:				
IRRIGATION SYSTEM	111,059	64,784	69,657	(4,872)
FOUNTAIN	28,175	16,435	25,765	(9,330)
FACILITY MAINTENANCE	93,870	54,758	41,413	13,345
JANITORIAL/SUPPLIES	2,855	1,865	1,169	497
<i>S/T FACILITY MAINTENANCE</i>	<u>236,959</u>	<u>137,643</u>	<u>138,003</u>	<u>(360)</u>
PROJECT DRIVEN EXPENSES:				
SIGNATURE TP 2017	-	-	-	-
RENEWAL AND REPLACEMENT & DEFERRED MTC	218,400	127,400	140,244	(12,844)
CAPITAL PROJECTS	197,600	115,267	96,747	18,520
NPDES CLEAN WATER	62,427	36,416	18,228	18,188
<i>S/T TOTAL PROJECT DRIVEN EXPENSES</i>	<u>478,427</u>	<u>279,082</u>	<u>255,219</u>	<u>23,864</u>
TOTAL EXPENDITURES	<u>2,920,579</u>	<u>1,740,089</u>	<u>1,664,684</u>	<u>75,406</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(0)	998,187	1,097,005	98,818
FUND BALANCE - BEGINNING	-	-	3,999,998	
FUND BALANCE - ENDING	<u>\$ (0)</u>	<u>\$ 998,187</u>	<u>\$ 5,097,004</u>	<u>\$ 98,818</u>

**Tampa Palms Community Development District
Check Register - New Operating Account (Oct 2022)
FY2023**

Date	Check No	Vendor Name	Description	Deposit	Disbursement	New Oper Acct Balance
03/31/2023						53,680.67
4/30/2023	630	South State Bank	Paper statement fee		2.00	53,678.67
4/30/2023	631	South State Bank	Stop payment fee		36.00	53,642.67
4/30/2023	632	CITY OF TAMPA UTILITIES	Water payments Mar bank stmt		2,330.24	51,312.43
4/12/2023	1078	Wayne Gill	CDD office repairs (check written by A Braboy)		1,275.00	50,037.43
4/12/2023	1079	Wayne Gill	Oak Park pollards (check written by A Braboy)		325.00	49,712.43
4/11/2023	1337	MARY-MARGARET WILSON	Business Reimb (3/3 & 3/27/23) Maps for COT & FCC license		386.47	49,325.96
4/5/2023	1338	GRAU & ASSOCIATES	Inv 23952 Audit		5,000.00	44,325.96
4/11/2023	1339	ADB Landscaping Materials, Inc.	Landscape Plant Replacements		2,869.25	41,456.71
4/11/2023	1340	ADVANCED ENERGY SOLUTIONS	Check and repair camera access from computer		180.00	41,276.71
4/11/2023	1341	ADVANCED ENERGY SOLUTIONS	Westover exit-repair wires/check HIT conduits & made repairs		180.00	41,096.71
4/11/2023	1342	ADVANCED ENERGY SOLUTIONS	Rpairs to 3 tennis court lights		700.28	40,396.43
4/11/2023	1343	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	40,320.66
4/11/2023	1344	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	40,244.89
4/11/2023	1345	FRONTIER COMMUNICATIONS	Act #81397256990514915 - Billing date 3/28/23		111.40	40,133.49
4/11/2023	1346	FRONTIER COMMUNICATIONS	Act #81355802910720065 - Billing date 4/1/23		198.44	39,935.05
4/11/2023	1347	SECURITAS SECURITY SERVICES USA, INC.	3/1-3/31/23- Security		5,974.72	33,960.33
4/11/2023	1348	SOLITUDE LAKE MANAGEMENT	Pond 300 monthly mtc		285.00	33,675.33
4/11/2023	1349	TERMINIX	Pest Control: 3/1/23		77.00	33,598.33
4/11/2023	1350	TERMINIX	Pest Control: 3/1/23		122.00	33,476.33
4/11/2023	1351	WESCO TURF, INC	Irrigation Parts		559.86	32,916.47
4/11/2023	1352	WESCO TURF, INC	Irrigation Parts		64.00	32,852.47
4/11/2023	1353	XEROX FINANCIAL SERVICES	Copier Lease -3/4 - 4/3/23		140.52	32,711.95
4/11/2023	1354	XEROX FINANCIAL SERVICES	Copier Lease -2/4 - 3/3/23		281.04	32,430.91
4/17/2023	1355	Joe Laird	Reimbursement-Bulls for CDD Entry		479.72	31,951.19
4/18/2023	1356	M Wilson Consulting	FY 2022-23		9,625.00	22,326.19
4/18/2023	1357	DOUGLAS CLEANING SERVICE	April 2023 Cleaning Service		1,520.00	20,806.19
4/20/2023	1358	FLORIDA FOUNTAIN MAINTENANCE, INC.	April Maint		550.00	20,256.19
4/20/2023	1359	FLORIDA FOUNTAIN MAINTENANCE, INC.	April Maint-Turnbury		180.00	20,076.19
4/20/2023	1360	IRON MOUNTAIN	Information storage Service - 4/1 to 4/30/23		560.88	19,515.31
4/20/2023	1361	Lowes Business Acct/ SYNCB	Office Supplies-statement closing 4/28/23		151.56	19,363.75
4/20/2023	1362	OLM, INC.	inspections -April2023		1,575.00	17,788.75
4/20/2023	1363	TECO	Summary Bill		12,441.60	5,347.15
4/20/2023	1364	Eugene R. Field	April BOS MTG		200.00	5,147.15
4/20/2023	1365	Richard Diaz	April BOS MTG		200.00	4,947.15
4/20/2023	1366	Tracey Falkowitz	April BOS MTG		200.00	4,747.15
4/20/2023	1367	Donald O'Neal	VOID: April BOS MTG-replacement check needs to be sent			4,747.15
4/20/2023	1368	ARCHITECTURAL FOUNTAINS, INC	Quarterly Lake Fountain services		750.00	3,997.15
4/20/2023	1369	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	3,921.38
4/20/2023	1370	ESD WASTE2WATER, INC.	Clean Cart filter/check hoses & connections		300.00	3,621.38
4/20/2023	1371	FEDEX	VOID: Shipping			3,621.38
4/20/2023	1372	ABM Landscape & Turf Services	Landscape Maint & Performance -April 2023		71,033.96	(67,412.58)
4/20/2023	1373	ABM Landscape & Turf Services	Projects, repairs and improvements Mar 2023		71,383.40	(138,795.98)
4/20/2023	1374	FEDEX	Shipping		35.45	(138,831.43)
4/24/2023	1375	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	(138,907.20)
4/26/2023	1376	A. Michael Gibson	April 2023 BOS MTG		200.00	(139,107.20)
4/28/2023	1377	Donald O'Neal	VOID: April BOS MTG			(139,107.20)
		Void				(139,107.20)
4/7/2023	040723ACH	Engage PEO	Period 03/20-04/02/23		2,948.27	(142,055.47)
4/21/2023	042123ACH	Engage PEO	Period 04/03-4/16/23		2,948.28	(145,003.75)
4/20/2023			Funds Transfer	200,000.00		54,996.25
04/30/2023						54,996.25

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU APRIL 30, 2023
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating	\$2,250,830		\$2,250,830
<u>Non Operating</u>			
Capital Projects		\$195,183	\$195,183
Renewal & Rel		\$218,059	\$218,059
Signature 2017		\$0	\$0
NPDES		\$61,663	\$61,663
Unrealized Gain/Loss		\$29,770	\$29,770
Excess Fees			-
Interest	3,513		3,513
Misc Rev	\$2,672		\$2,672
Carry Forward Bal *	-		-
Total	\$2,257,015	\$ 504,674	\$2,761,689
<u>Expenses</u>			
Operations	\$ 1,409,465		1,409,465
<u>Non Operating</u>			
Renewal & Rel		140,244	140,244
NPDES/EPA		18,228	18,228
Capital Projects		96,747	96,747
TP Signature 2017		<u>0</u>	<u>0</u>
Total	\$1,409,465	\$255,219	\$255,219
Total Expenditures			\$1,664,684

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU APRIL 30, 2023
GENERAL FUND**

<u>General Fund</u>	4/30/2023	(\$000)
Cash		55
Cash Equivalent (Excess Cash ICS)		872
Insured Investment Account		4,176
Accounts Receivable		8
Assessment Receivable		0
Prepaid Items		14
Total Assets		\$ 5,126
Less:		
Payables		25
Accrued Expenses		4
Non Spendable A/C Prepaid		
Deferred Rev On Roll		
	Total Assigned and Planned Funds	5097
Allocation for Assigned:		
Weather Damage		400
Community-Wide Wall & Monument		100
Pond Improvements		700
1st Qtr Expenses		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		329
		\$ 2,343
	Net Adjusted Cash	\$ 2,754

2022-23 Fiscal Year			
(\$ 000)	<u>Receipts</u>	<u>Expenses</u>	<u>Monthly Bal</u>
May			
CDD Operations	16	265	
R&R	2	19	
NPDES	0	22	
Signature Projects	0	0	
Capital Projects	1	21	
Total	20	327	\$ 2,447
Jun			
CDD Operations	12	265	
R & R	1	21	
NPDES	0	16	
Signature Projects	0	0	
Capital Projects	1	9	
Total	15	311	\$ 2,151
Jul			
CDD Operations	2	265	
R & R	0	11	
NPDES	0	12	
Signature Projects	0	0	
Capital Projects	0	32	
Total	3	320	\$ 1,834

**TAMPA PALMS CDD
APRIL, 2023
GENERAL FUND**

(\$000)	Prior Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	\$596	23%	\$850	30.8%	8%
December	\$2,410	91.7%	\$2,522	91.4%	-0.3%
January	\$2,474	94%	\$2,604	94.4%	0.2%
February	\$2,518	96%	\$2,640	96%	0%
March	\$2,573	98%	\$2,660	96%	-1.5%
April	\$2,602	99%	\$2,725	99%	0%
May	\$2,612	99%			
June	\$2,630	100.1%			
July	\$2,630	100.1%			
August	\$2,630	100.1%			
September	\$2,630	100.1%			
Year End					
Total Assessed (Net Discount)		\$2,759			

Summary- Project Driven Expenses

	Fiscal Year 2022-23
Operating Capital Projects	(\$000)
<u>Sources of Funds</u>	
FY 2022-23 Budget	\$198
<u>Uses of Funds</u>	
Spent Thru 4/30/2023	97
Total Funds Under Consideration	\$0
Budget Available as of 4/30/2023	\$101
Renewal & Replacement	
<u>Sources of Funds</u>	
FY 2022-23 Budget	218
<u>Uses of Funds</u>	
Spent Thru 4/30/2023	140
Total Funds Under Consideration	\$0
Budget Available as of 4/30/2023	\$78
TP Signature Projects	
<u>Sources of Funds*</u>	
FY 2022-23 Budget	\$0
<u>Uses of Funds</u>	
Spent Thru 4/30/2023	\$0
Total Funds / Projects Under Consideration	\$0
Budget Available as of 4/30/2023	\$329

SUMMARY
FY 2022-23 RENEWAL REPLACEMENT PROJECTS

			Original Project	April 2023	Committed To Spend
Infrastructure					
	Hurricane Ian Restoration			\$21,840	
	Holiday Lighting Support			\$2,000	
Landscape					
	Tree management along boulevards and in parks			\$62,200	
	Holiday Pointsettias			\$11,600	
	Cul de Sac Restorations			\$24,054	
	Special Tree Work (Repaving)			\$13,630	
	Rejuvenate Westover Entry			\$4,920	
Irrigation					
Lighting (Park & Landscape)					
Other					
Total R&R Projects				\$140,244	\$0

**Capital Projects 2022-23
Budget Monitor**

30-Apr-23			
(\$000)	Current Projects	Spent 2022-23	Pending Commitments
Tampa Palms Signature Projects (BB Downs)			
Consulting Services	10	0	-
Irrigation	20	0	
Main Entry Restorations	21	0	
Area 2 Pond		0	
Bruce B Downs Improvements	172	0	
Sub-Total TP Signature Projects	\$329	\$0	\$0
Capital Projects			
Consulting Services			
Irrigation Systems		12	
Parks & Cameras			
Landscape & Lighting		65	
Signs, Infrastructure & Lighting		20	
Sub-Total Capital Projects	\$0	97	\$0
Total TP Signature & Standard Capital Projects		\$97	\$0

**Capital Projects Signature Projects
2022-23 Through April 30, 2023**

Tampa Palms Signature Projects (BB Downs)	Current Projects	Spent A/O 4/30/2023	Pending Commitments
Consulting Services			
Restoration Designs	9,850		
Survey & Staking & MOT	400		
<i>Sub Total</i>	<u>10,250</u>		
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)	20,000		
<i>Sub Total</i>	<u>20,000</u>		
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	77,513		
Area 2 Phase II	0		
Area 2 Landscape (TP Blvd & Amberly Phase II)	0		
Area 2 Pond Landscape & Wayfinding	50,000		
<i>Sub Total</i>	<u>127,513</u>		
Area 2 Pond			
Littoral Plantings & Noxious Removal			
<i>Sub Total</i>			
Bruce B Downs Improvements			
Wall restorations 4 villages + drainage & additional landscape buffer	171,577		
<i>Sub Total</i>	<u>171,577</u>		
Sub-Total Tampa Palms Signature	329,340	\$0	
Normal Capital Projects			
	Current		Pending
Irrigation Systems			
Pump Station Extending Life		12	
Completely Rebuild Area 1 - Back Entry Fountain			
<i>Sub Total</i>	0	12	
Parks & Cameras			
<i>Sub Total</i>		0	-
Landscape & Lighting			
Area 1 Entry			
Major Landscape (> 5 Years)		55	
New Fountain Manchester		10	
<i>Sub Total</i>	-	65	-
Signs, Infrastructure & Lighting			
Drainage Easement Reconstruction			
Replacement Fountains (4)	40,000		
Speed Limits Sign(s) & Park Signs			
Walls - Reserve & Sanctuary		20	
<i>Sub Total</i>		20	
Sub-Total Normal Capital Projects	\$0	\$97	
Total TP Signature & Standard Capital Projects		\$97	

Focus For 2022-23

Re-Presented June, 2023

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 Fiscal Year 2022-23 A/O June, 2023

	Next Steps	Timing
Tampa Palms Blvd Restoration		
(1) Hold Balance of Signature	Repaving Impacts	July-Aug-2023
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	EPC Agreement w/ Developer Plan	June Update
(2) Possible DRI Changes	Monitor w/ City and CDD Counsel	On-going
(3) Repaving Tampa Palms Blvd	CDD (Landscape /Irrigation/Signs)	Review Monthly
(4) Bike Path Improvements	Inventory Areas of Significant Danger	June Update
(5) Boulevard Walls	Update Progress / Plans	June
Monitor Issues Impacting Tampa Palms		
(1) Monitor Inflation Impacts	Update Board	Monthly
(2) Evaluate Investment Options	Chairman to Review W/ Board	On Going

Next Step Date Responsible

I. Signature / Boulevard Projects	Deferred Until Further Notice		
II Capital Projects & Restoration Projects			
1) Wayfinding, Walls & Misc. Signs	Deferred Until Further Notice	Jun	Staff
a) Report on Signs & Lighting			
b) Wayfinding Lighting	Review Improved Options	TBD	
2) Infrastructure			
a) Kensington	Report to Board	Jun	Staff
b) Wall Improvement Projects	Update to Board	Jun	Staff
III Keeping Tampa Palms Upscale (Landscape)			
1) Assessment YTD Weather Impacts	Report To Board	On Going	Staff
2) Restoration Projects			
a) Cul de Sacs / Replacement Palms	Update	Jun	Staff
b) Monument Lighting Review	Update Board	Jun	Staff
d) Sign Assessment	Update Board	Jul	Staff
3) LED Landscape Lighting	Future Consideration	TBD	Staff

IV Park Reviews

- a) Inspections & ADA
- b) Park Security

V. Misc and Local Government

- a) Tampa Palms Blvd
- b) Multi-Modal Path Repaving [COT]
- c) Illegal Construction

VI Financial Conditions & Investments

- a) Update Conitions

<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
Scheduled Update Board	Jun	Staff
	Jun	Staff
Report Schedule To Board	Jun	Staff
Report To Board	Jun	Staff
Report To Board	Jun	TPOA Bus Mgr
Report To Board	Monthly	Staff & Chairman

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

The Regular Meeting of the Board of Supervisors of the Tampa Palms Community Development District was held on Wednesday, May 10, 2023 at 6:00 p.m. at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida.

FIRST ORDER OF BUSINESS - Welcome & Roll Call

Mr. Field called the meeting to order.

The Board members and staff introduced themselves for the record.

Present and constituting were:

Gene Field	Chairman*
Tracy Falkowitz	Supervisor*
Richard Diaz	Supervisor*
Mike Gibson	Supervisor*

* Constituting quorum

Also present were:

Patricia Thibault	Director, Breeze Management
Maggie Wilson	Consultant/Resident
Warren Dixon	TPOA Business Consultant
Jimmy Ferguson	Resident
Brian Koerber	TPOA Community Director
Ram Ramadoss	Visitor From TPOST CDD

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

Pledge of Allegiance

Mr. Gibson led the recitation of the Pledge of Allegiance.

SECOND ORDER OF BUSINESS- Public Comments

Mr. Dixon reported on the progress with the illegal construction and included the fact that a consent agreement had been signed requiring restoration. The details of the agreement were discussed.

THIRD ORDER OF BUSINESS – Supervisor Comments

Mr. Diaz noted that he had received the Tampa Palms newsletter and that the information was great, including useful information about the discussion regarding the FY 2023-23 budget,

1 Ms. Falkowitz spoke about the City run-off elections which had just be held two days
2 before.

3 **FOURTH ORDER OF BUSINESS – CDD Focus For 2023.**

4 Mr. Field reviewed the topics that are front and center for the CDD for 2022-23.

5

6 **FIFTH ODER OF BUSINESS – Approval of Minutes**

7

8 On MOTION by Mr. Gibson, SECONDED by Ms. Falkowitz WITH ALL IN FAVOR, the
9 Board approved the Minutes of the April 12, 2023 CDD Board Meeting.

10

11 **SIXTH ODER OF BUSINESS - Approval of District Disbursements**

12 Gene Field noted that the checks had been reviewed for consistency and the missing
13 checks appropriately reported as void.

14

15 On MOTION by Ms. Falkowitz SECONDED by Mr. Gibson WITH ALL IN FAVOR, the
16 Board approved the Disbursements for the month ending March 31, 2023 in the amount of
17 \$240,848.69.

18

19 **SEVENTH ORDER OF BUSINESS - Consultant Reports**

20

21 ♦ **Neighborhood Updates**

22 Ms. Wilson reported on the results of the OLM inspection
23 that occurred earlier in the week. It was a 93.5.


24 She reviewed the ownership profile of the property
25 maintained by the CDD and noted that 36% of the property that is
26 under the care of Tampa Palms is actually public-owned along the
27 boulevards and spine roads.

28 She further discussed the fact that both the single family owners and commercial
29 owners share the cost of the community maintenance with the commercial (retail and
30 apartments paying 36% of the cost.

31



1 Ms. Wilson reported that the caladiums were being planted
2 this week. She noted that in a normal year 1/3 of the bulbs are
3 replaced but this year there is a shortage of bulbs, attributable to
4 the damage to grower facilities during the 2022 hurricanes.



Community Appearance
Main Entries

- Caladiums Planted
 - Limited Numbers
 - Growers Recovering
- Summer Annuals Next
 - Coleus Used
 - Heat Tolerant

The slide features a green background with a white text box containing the bullet points. To the left of the text box are two images: a close-up of caladiums and a group of summer annuals. Below the text box are three small images showing different colors of coleus plants.

5 The summer annuals, coleus are scheduled to be planted in
6 June. That plant is chosen because of the variety of colors and its heat tolerance.

7
8 Ms. Wilson reviewed fast acting disease damage that has
9 appeared on some Area 1 main entry palms. There are four palms
10 affected. The palms have been tested for palm bores and are
11 negative.



Community Appearance
Palm Concerns

- Area 1 Entry
 - Multiple Palms
 - Fast Acting
- Action
 - Tested For Bores
 - Remove Dead (1)
 - Drench Remaining

The slide features a green background with a white text box containing the bullet points. To the left of the text box are two images: a palm tree in a landscape and a close-up of a palm frond showing signs of damage.

12 Joe Laird is drenching them with Heritage, a powerful
13 fungicide and will give them some time to see if recovering but they may have

14
15 Ms. Wilson advised that the situation with summer fertilizer
16 ban. The legislature has enacted some legislation limiting bans to
17 protect waterways but the language is not clear; it may apply only to
18 new bans so ABM is proceeding to get the fertilizer in place before
19 June 1.



Community Appearance
Uncertain Summer Fertilizer

- Last Weekend Change in 2023 State Budget
 - Fertilizer Lobby
 - Stops Summer Bans
- Language Not Clear
 - Can't Amend Existing
 - No New Ordinance
- Unsure If Allowed or Not
 - ABM Applying Now

The slide features a green background with a white text box containing the bullet points. To the left of the text box is an image of a fertilizer bag with a red 'X' over it, labeled 'FERTILIZER BAN'.

20
21 ♦ **Financial Conditions**

22
23 As part of the normal monthly financial update Ms. Wilson
24 reviewed the status of the investments of CDD. These investments
25 are providing crucial revenue that is essential to moderating the
26 impact of the inflationary conditions on the residents.



Financial Conditions
Monthly Update

- Bond Investments
 - Vital Revenue
 - \$109 K FY 2023
 - Bank Perils No Danger
 - Rates Drilling Less Favorable
- Evaluating 2023-24 Options
 - Replace Maturing Instruments
 - Chairman Evaluating

The slide features a green background with a white text box containing the bullet points. To the left of the text box is an image of a stack of coins, labeled 'Revenue'.

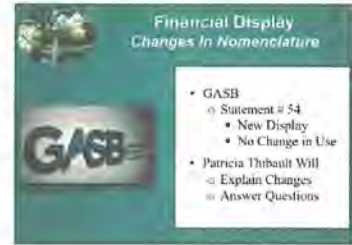
27 The total income from these insured and safe investment for
28 FY 2022-23 is \$109,000.

29 The chairman is evaluating options to replace maturing instruments for and contributes
30 to revenue generation for the upcoming FY 2023-24.

31
32
33

1 ♦ **Financial Display**

2
3 Patricia Thibault, Area Manager for Breeze, Tampa
4 Palm's management company, reviewed a change in the display
5 of the reserve and other carry-forward funds that has been
6 instituted by Government Accounting Standards Board (GASBP).



7 Essentially the funds that are put aside for specific purposes can
8 be designated as Assigned Funds on the balance sheet, noting. At any time that the Board chose
9 to do so, the Assigned Funds could be modified, by motion of the Board. This more properly
10 identifies

11
12 ♦ **FY 2023-24 Budget**

13
14 Ms. Wilson summarized the strategies behind the
15 development of a budget during a time of financial stress She
16 recapped the discussions of the April meeting which focused on
17 properly maintain the community while at the same time being
18 sensitive to the needs of the owners and slowing the drain on
19 necessary reserves.



20 She noted that the principal strategies used were to moderate assessments at the 8%
21 level and continue to buffer the revenue with safe but effective investments.

22
23 There followed a discussion of the proposed budget during which
24 Chairman Field discussed the impact of potential investment
25 revenue on the use of carry-forward funds and reviewed the
26 changing opportunities for investments. The Chairman answered
27 questions of Mr. Diaz about callability of investments in a changing
28 interest environment.

	2022 Actual	2023 Proposed	2024 Proposed	%
Total Income	\$2,881	\$2,881	\$2,881	100%
Total Expenses	\$2,881	\$2,881	\$2,881	100%
Total Reserve	\$0	\$0	\$0	0%

29 Ms. Wilson reviewed the budget and budget noticing
30 process which includes both advertisement and letters to each
31 owner.



1 She further noted that the notice to the County is due 60 days before the Budget Hearing and
2 that the proposed budget cannot be increased after the notice and date are set.

3
4 On MOTION by Ms. Falkowitz, SECONDED by Mr. Gibson, WITH ALL IN FAVOR, the
5 Board Approved the Proposed FY 2023-2024 Budget for Publication and Set the Public
6 Hearing as July 12, 2023 at 6:00 p.m. at the Compton Park Recreational Building by adopting
7 Resolution 2023-4.
8

9 ♦ **Florida Sunshine Laws**

10 Ms. Wilson reviewed the Sunshine Laws of Florida as they
11 apply to public officials. Essentially there may not be any
12 communication between board members on any matter that may
13 come before the board outside of a noticed meeting. Further no
14 intermediary may carry information between board members.



15
16 ♦ **Tampa Palms Blvd**

17 Ms. Wilson reviewed the progress with the Tampa Palms
18 Blvd paving project, in particular noting that the speed tables are
19 now complete and that the next work will focus on final markings,
20 news signs and the pedestrian activated crosswalk lights.



21
22
23 ♦ **Additional Advanced Board Package Materials:**

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

26
27 **EIGHT ORDER OF BUSINESS – Other Matters**

28 There being none, the next item followed.

29
30 **NINTH ORDER OF BUSINESS – Public Comments**

31 Warren Dixon clarified the acreage from the discussions earlier as to the illegal
32 construction and upland areas.

1 **TENTH ORDER OF BUSINESS - Supervisor Comments**

2 Ms. Falkowitz mentioned the fact that school would soon be out and urged caution with
3 more children on the streets. She also mentioned the extensive array of summer camp options
4 offered by the City of Tampa.

5

6 **ELEVENTH ORDER OF BUSINESS - Adjournment**

7 There being no further business,

8 On MOTION by Mr. Diaz SECODED by Mr. Gibson ALL IN FAVOR, the meeting was
9 adjourned.

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

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

15 Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a
16 publicly noticed meeting held on June 14, 2023.

17

18

19 _____
Signature

_____ **Signature**

20

21 Patricia Thibault

Gene Field

22 **Printed Name**

Printed Name

23 **Title:**

Title:

24 **Secretary**

Vice Chairperson

25 **District Manager**

Chairperson

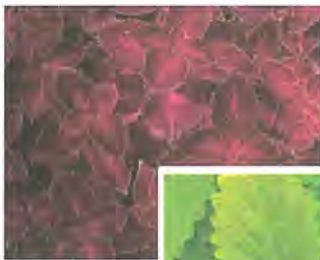
Neighborhood Update

General Appearance

The OLM reviewed the property on June 7th and found that despite a semi-drought (which has now passed), roadway paving and early summer heat, the community was both upscale respectable. The contract performance was rated at 91.5%.

Seasonal Plantings

Frequently during the course of the year when the annual plantings are replaced, residents call to question why “perfectly good annuals are removed and replaced so often”. It is explained to callers that annuals are generally season-oriented and while they can be gently nurtured into longer lives in gardens, in mass plantings they are ready to remove in four months.



The summer annuals are being installed and coleus will be used for all entries. The varieties include oxblood, Alabama and watermelon. Coleus is a beautiful landscape plant prized for its colorful foliage, which comes in shades of green, yellow, pink, red, orange, and maroon.



Coleus are used in the summer and early fall because they are a heat-tolerant, durable annual plant which has very few disease and insect problems.

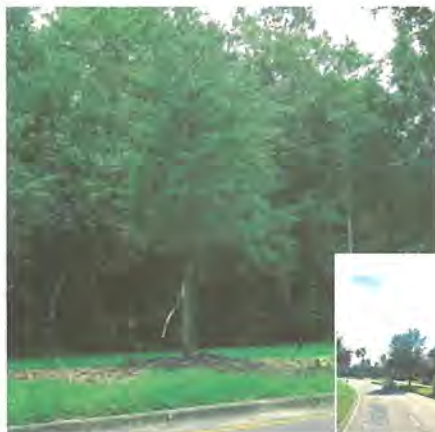
There are very few annuals that will thrive in full, hot sun. Coleus are a colorful exception.



Many varieties of coleus have been developed precisely for the direct sun. Sometimes the plants will appear to flag slightly at the end of the day but they recover overnight, especially with irrigation.

For this installation it is planned to use a burgundy plant coupled with a light and dark orange and a magenta with a lime to dark green edge

Rejuvenation Projects



There are a number of rejuvenation projects in progress through-out Tampa Palms. Some of these were scheduled for last year but not completed for a number of reasons, most prominently the lack of materials or labor shortages.

One is the replacement of an oak tree first damaged by a car and then “finished off” by a lightning strike several years ago.



Initially the tree was replace by a bed thryallis plants but in such an open area, the plants were damaged each year by cold so at the suggestion of Supervisor Oneal, a replacement oak tree was planted last week.

The CDD continues to refresh the cul de sacs located inside the non-gated villages.

Village	Street	Size	Village	Street	Size
Ashmont	Stonehurst Court	Very Large *	Tremont	Stanton Lane	Small
	Chadwick Court	Small		Kent Court	Small
Cambridge I				Brockway Place	Small
	Ambrose Court	Small		Benton Court	Small
	Amberly Drive	Medium		Baden Place	Small
	Ives Court	Small		Rutledge Place	Small
	Dwire Court	Small		Blain Court	Small
Cambridge II		Friday	Wyndham		
	Layton Court	Small		Chesterfield Court	Small
	Tolman Court	Small		Wainwright Court	Small
	Ainsworth Court – E	Small		Greenwich Court	Small
	Ainsworth Court – W	Small			
Cambridge III		Friday		Area 2	
	Condover Court	Small			
	Ancroft Court	Small	Asbury		
Canterbury		Thursday		Dawson Ridge	Small
	Eaton Court	Small		Richland Court	Very Large
	Witham Court	Small			
	Vincent Court	Small	Huntington		
Coventry		Thursday		Wesley Drive	Small
	Fentress Court	Small		Langhorne Ct	Small
	Burchette Road	Small			
	Anton Court	Small	Manchester I		
	Cannery Court	Small		Burnham Way	Small
Enclave				Grantham Place	Small
	Warden Place	Small			
	Dowling Court	Small	Manchester II		
	Sexton Court	Small		Selby Way	Small
	Canton Court	Small		Bethany Court	Small
	Cambria Court	Small		Ridley Place	Small
	Stowe Court	Small		Boswell Way	Small
	Camelot Court	Small			
	Washburn Place	Small	Wellington		
	Cadbury Court	Small		Ebensburg Court	Small
Stonington	Tuesday	Small		Armstrong Place	Medium
	Newcastle Court	Very Large			
	Vincent Court	Very Large			
	Mifflin Court	Very Large			
	Danborough Court	Very Large			

There are 54 cul de sacs located in the non-gated villages of Tampa Palms.

These are small curbed areas in the City-owned streets, often home to utility equipment, as well as, landscape. There is a variety of plantings, ranging from major oak trees to palms, to shrubs, each depending on the developer choice when the villages were built.

It is costly to maintain them:

- Expensive to mobilize to maintain small areas
- No central irrigation is available so potable water is required and it is costly
- The cul de sacs are frequently damaged by garbage trucks and others.

These cul de sacs are important to owners as they are literally right outside their front doors.

The City will not maintain these areas irrespective of ownership, so the CDD has always taken care of the landscape on the cul de sacs.



Over the last three to four years a number of palms were lost on cul de sacs, primarily due to disease but sometimes just age. The palms were promptly removed to prevent further spread of any pathogens. The protocol is to remove as much dirt as possible and use shrubs in the area for two plus years before replacing the palms. (Shrubs are less expensive to replace if they become infected.)

At this time, Washingtonian palms are being restored to three cul de sacs in Tremont. Replacements for five other cul de sacs were completed earlier this year in the Enclave.



In addition to landscape, structures require periodic attention to keep the community “up to snuff”.



The first of these is the “guard house” at the Area 1 Signature entry.

The trellises were streaked and dirty while the gable and fascias showed orange streaks, thought originally to be some type of mold.

Upon inspection it was determined that the “holders” for Christmas lighting were rusting and marking the white paint of the building.

The bolts and hooks used for the lighting were removed and replaced with enamel covered stainless steel hardware.

The building was pressured washed and painted

Similarly, the brick structures at the entrance to the Huntington village were pressured washed; portions of the fascia which were rotting were replaced and the wood all repainted.

In addition, the roof, which was functional but faded and dirty, was both washed and painted for a cleaner look.





The first portion of the Kensington wall project has been completed. This was the most seriously damaged the wall segments.

As soon as the materials arrive, the repairs for the next segment will commence.

The wood between the new column and the remaining wall is a shim or wedge to secure the unrepaired portion to the new column.



Wall rejuvenation continues along Tampa Palms Blvd. Dead or dying vines are removed and the walls are pressure washed and painted. This does not involve costly re-construction.



This wall segment is along Tampa Palms Blvd across from the Country Club and adjacent to Cambridge II.

When finished, replacement shrubs will be planted along the wall and replacement vines planted against the wall.

Vines take a long time to make their way up the walls.

Normal maintenance of the wall vines is scheduled by ABM but unfortunately owners along the boulevard often allow the vines on their sides of the wall (which are often unwanted vine types) to grow up and over the walls.

ABM is addressing this but in these labor constrained times this is difficult. Ironically when ABM trims the tops, there are often complaints about the trimmings that fall on the owners' side.



Accident Damage

A car allegedly driven by someone renting a home in Tampa Palms careened into the Area 1 entry median in late May.

The damage was unpleasant to observe but not very widespread.

- Extensive damage to the annuals on the entry side of the median. ABM rearranged the remaining to "make do"
- Damage to the irrigation serving the area
- Damage to landscape lighting
- Damage to the level one brick planter

A claim has been filled with the insurance company.



Financial Conditions / Cash Management [June Update]



In support of both the adopted mission and direction statements of the Tampa Palms CDD, which direct activity toward mitigation of external influences, the Board has put in place investment strategies that are designed to at least take a bite out of the impact of these challenging financial times. These have been discussed at each CDD meeting this fiscal year.

The return from the Board-approved investments of fully insured products has been successful, and by the end of FY 2022 they will return \$109K in earnings.

The schedule below updates the investment status and in particular outlines the investments (with the attendant earnings) which are maturing this month.

Previous FY 2022-23		CDD Cash Flow			Returned To Wealth
		Earning	Matured	Chk	
		24			
May					
	A/O 5/31/23			63	692
June	Revenue				15
	Expenses				-241
6/7/2023	1 Yr CD	Maturing	Principal + Int	5	5
6/9/2023	1 Yr CD	Maturing	Principal + Int	10	10
6/14/2023	1 Yr CD	Maturing	Principal + Int	10.2	10
6/19/2023	1 Yr CD	Maturing	Principal + Int	4.8	5
6/20/2023	1 Yr CD	Maturing	Principal + Int	4.3	239
	S/T June 30, 2023				739
July	Revenue				9
	Expenses				-241
7/6/2023	Treasury	Maturing	Principal + Int	6.7	283
7/13/2023	5-6 Mth	Maturing	Principal + Int	5.4	239
7/18/2023	5-6 Mth	Maturing	Principal + Int	5.3	239
7/14/2023	3 Mth CD	Maturing	Principal + Int	2.9	243
7/20/2023	3 Mth CD	Maturing	Principal + Int	2.9	243
	S/T July 31, 2023				1,777
Aug	Expenses				-241
	Revenues				0
	S/T August 31,, 2023				1,536
Sept	Expenses				-245
	Revenue				0
9/8/2023	15 Mth CD	Maturing	Principal + Int	6.9	6.9
9/8/2023	Treasury	Maturing	Principal + Int	21	21
9/30/2023		Carryforward			-140
	S/T Sept 30, 2023				1,179
				109	1,179
					2,697

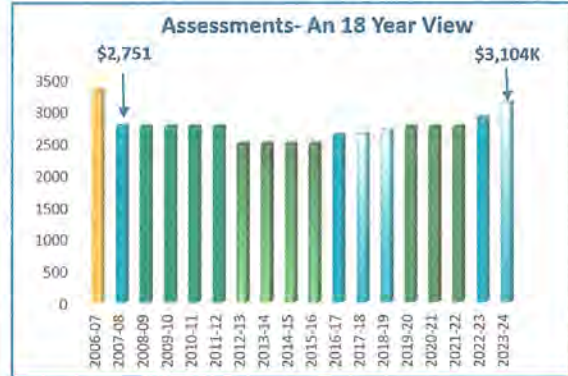
The cash flow shown to the left confirms that there are funds available to invest with no danger in compromising operations of the CDD.

At this time the Chairman is reviewing options to re-invest the principal that will from the investments that mature in June.

Re-presented June 14, 2023 For Review

As previously discussed, the financial outlook and the financial strategies that served the CDD for many years, will not serve the constituents in the current environment.

The chart to the right illustrates the modest assessment strategy of the past, as well as, a view to the future that will continue to support Tampa Palms in the manner that residents can rely upon to secure their important investments, their homes.



In concert with both the adopted mission and direction statements of the Tampa Palms CDD, which direct activity toward mitigation of external influences, the Board has put in place investment strategies that are designed to at least take a bite out of the impact of these challenging financial times.

The Tampa Palms CDD serves owners in two important constituency groups:

1. The owners of residences [64% of assessments]
2. The commercial owners [36% of assessments]
 - o Retail and professional organizations [14%]
 - o Apartment complexes [22%]



The current economic environment positions the CDD in a re-active mode directed to minimizing, as best it can, the uncertainty of these economic times on all stakeholders in Tampa Palms while maintaining the ambiance of the community. This matter was reviewed in depth by the board members during the April CDD public meeting.

There was board consensus at the April 2023 meeting that a modest increase in assessment of 8% should be proposed for FY 2023-24. This increase will be backed up by continued focus on investment revenue. Further non-essential capital projects are paused to relieve budget stress.

During the May 2023 CDD Board Meeting the board approved the proposed budget for FY 2023-24 and set the date of the budget hearing.

The proposed budget follows for re-examination examination, along with the assessments based on the 8% increase. The assessments are presented as background information.

Resolution 2023-4 was presented and approved by the CDD Board during the May meeting. This formally set the date of the Budget Hearing as July 12th, 2023. The CDD cannot increase the assessments during the July Budget Hearing from the level approved in May, but it can lower assessments.

**TAMPA PALMS CDD
PROPOSED BUDGET SUMMARY FY 2023-24**

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2022-23 Adopted	FY 2022-23 Outlook	FY 2023-24 Proposed	\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget
I. ANNUAL OPERATIONS					
Revenue (\$000)					
Total Assessments	\$2,874	\$2,874	\$3,104	\$230	8%
Net Assessments	2,759	2,759	2,980	230	8%
Misc	2	3	2	0	0%
Interest Income	20	109	60	40	200%
Excess Fees	0	0	0	0	0%
Unallocated Carryover	140	23	83	-57	-41%
Revenue Total	\$2,921	\$2,895	\$3,124	\$204	7%
Expenses					
Normal Expenses	2,442	2,414	2,614	172	7%
Project Driven	478	486	511	32	7%
Total Annual Expenses	\$2,921	\$2,900	\$3,124	\$204	7%
Annual Excess Revenue (Deficit)	\$0	\$0	\$0		
II. FUNDS RESERVED/ASSIGNED					
Reserves Required					
Weather Reserve	-400.00	-400.00	-400.00		
1st Quarter Operations	-679.00	-679.00	-679.00		
Community-Wide Walls	-200.00	-200.00	-200.00		
Pond Restorations	-700.00	-700.00	-700.00		
Balance of Signature	-329.00	-329.00	-329.00		
Infrastructure & Other Contingency	-135.00	-135.00	-135.00		
S/T Annual Assigned- Reserves	\$2,443	\$2,443	\$2,443		

III FUND BALANCE DETAILS

	Current Year FY 2022-23 Adopted	Current Year FY 2022-23 Outlook	Next FY FY 2023-24 Proposed
(\$000)			
Multi-Year Fund Balance			
Beginning	4,410	4,410	4,387
Less Carryforward Moved To Budget	(140)	(23)	(83)
FY Ending Revenue (Deficit)	0	0	0
Ending Fund Balance	4,270	4,387	4,304
Excess After Assigned Funds	\$1,827	\$1,944	\$1,861

TAMPA PALMS CDD
PROPOSED BUDGET DETAIL FY 2023-24

Updated June 1, 2023



	Current Year FY 2022-23 Adopted	Outlook FY 2022-23 Outlook	Next FY FY 2023-24 Proposed	Year Over Year Comparison	
				\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget
Assessment Increase By Year			8%		
Revenue- All Sources					
Assessments Non-Advalorem	\$2,874,474	\$2,874,474	\$3,104,432	\$229,958	8%
Early Payment Discount	-\$114,979	-\$114,979	-\$124,177	-\$9,198	8%
Net Assessments	\$2,759,495	\$2,759,495	\$2,980,255	\$220,760	8%
Interest Income	\$20,000	\$109,000	\$60,000	\$40,000	200%
Excess Fees	\$0		\$0	\$0	0%
Misc Revenue	\$1,500	\$3,000	\$1,500	\$0	0%
Carry Forward Revenue	\$139,584	\$23,420	\$82,729	-\$56,855	-41%
Total	\$2,920,579	\$2,894,915	\$3,124,484	\$203,905	7%

Expenditures

Administrative Expenditures

ADMINISTRATIVE:

SUPERVISORS COMPENSATION	11,000	10200	11,000	\$0	0%
MANAGEMENT SERVICES	70,098	73,248	68,000	-\$2,098	-3%
FUTA/SUTA/WKM/BENEFITS	5,824	5,640	5,824	\$0	0%
FICA	6,624	5,100	6,624	\$0	0%
AUDITING SERVICES	6,600	6,600	6,930	\$330	5%
ASSESSMENT ROLL SERVICES	10,050	20,100	10,050	\$0	0%
TAX COLLECTOR FEES-ASSMTS	56,668	56,668	62,089	\$5,421	10%
LEGAL SERVICES	3,000	4,500	3,500	\$500	17%
MISCELLANEOUS ADMIN.SERVICES	12,360	11,000	12,360	\$0	0%
DIRECTORS & OFFICERS INSURANCE	3,811	3,691	3,800	-\$11	0%
TOTAL ADMINISTRATIVE	186,035	196,747	190,177	\$4,142	2%

PROPOSED BUDGET DETAIL FY 2023-24

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2022-23 Adopted	FY 2022-23 Outlook	FY 2023-23 Proposed	\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget

Field/ Operations Services

FIELD MANAGEMENT SERVICES:

DISTRICT STAFF PAYROLL S/T All POS	182,395	170,000	174,966	-\$7,429	-4%
PARK STAFF -LEASING CO-	79,873	70,000	73,935	-\$5,938	-7%
PARK PATROL- SECURITY CO	85,490	120,515	132,567	\$47,077	55%
FIELD MISCELLANEOUS	20,800	20,800	20,800	\$0	0%
TOTAL FIELD MANAGEMENT SERVICES	368,558	381,315	402,268	\$33,710	9%

GENERAL OVERHEAD:

P & L INSURANCE	16,500	14,698	16,500	\$0	0%
INFORMATION SYSTEMS (TELEPHONE)	26,095	15,000	15,750	-\$10,345	-40%
WATER-UTILITY	44,000	48,000	54,212	\$10,212	23%
REFUSE REMOVAL (SOLID WASTE)	20,330	10,500	11,000	-\$9,330	-46%
ELECTRICITY	\$147,000	\$136,295	\$156,436	\$9,436	6%
STORMWATER FEE	3,041	3,041	3,041	\$0	0%
MISC. FIELD SERVICES	13,000	13,000	13,000	\$0	0%
TOTAL GENERAL OVERHEAD	269,966	240,535	269,939	-\$27	0%

LANDSCAPE MAINTENANCE:

LANDSCAPING MANAGEMENT FEE	18,900	18,900	18,900	\$0	0%
LANDSCAPE AND POND MAINTENANCE	1,130,000	1,130,000	1,246,033	\$116,033	10%
LANDSCAPE REPLACEMENT	99,325	99,325	107,271	\$7,946	8%
TOTAL LANDSCAPE MAINTENANCE	1,248,225	1,248,225	1,372,204	\$123,979	10%

LANDSCAPE MTC NEW & ENHANCED

PROPERTY MOWING	79,000	70,000	82,160	\$3,160	4%
COUNTY POND	5,000	4,000	5,250	\$250	5%
NPDES POND PROGRAM	49,409	49,000	52,953	\$3,544	7%
TOTAL LANDSCAPE MTC : NEW	133,409	123,000	140,363	\$6,954	5%

FACILITY MAINTENANCE:

IRRIGATION MAINTENANCE	111,059	115,000	119,968	\$8,909	8%
R&M FOUNTAIN	28,175	26,000	28,254	\$79	0%

PROPOSED BUDGET DETAIL FY 2023-24

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2022-23 Adopted	FY 2022-23 Outlook	FY 2023-23 Proposed	\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget
FACILITY MAINTENANCE	93,870	80,000	87,510	-\$6,360	-7%
JANITORIAL/SUPPLIES	2,855	2,800	3,028	\$173	6%
TOTAL FACILITY MAINTENANCE	235,959	223,800	238,760	\$2,801	1%
Total Normal Operations	2,442,152	2,413,622	2,613,710	\$171,558	7%
Project Driven Expenses					
Renewal and Replacement & Deferred M	218,400	226,000	235,872	\$17,472	8%
NPDES / Clean Water / Age Replacement	62,427	62,427	67,421	\$4,994	8%
Capital Projects	197,600	197,585	207,481	\$9,881	5%
Signature 2017	0	0	0	\$0	0%
Total Project Driven	478,427	486,012	510,774	\$32,347	7%
Total Expenses Normal Operations and Project Driven	\$2,920,579	\$2,899,634	\$3,124,484	\$203,905	7%
Total Revenue - All Sources	\$2,920,579	\$2,894,915	\$3,124,484	\$203,905	7%
Excess Revenue	\$0	(\$4,719)			

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT CDD
PROPOSED FY 2023-24 RESIDENTIAL ASSESSMENTS**

Total Revenue Assessed		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Increase \$	% Incr	
		\$2,737,595	\$2,737,595	\$2,874,474	\$3,104,432	\$229,958	8.0%	
	Avg Lot Size	Acreage	Units	Per Unit FY 2022-23	Assessment FY 2023-24	Per Unit 2023-24	\$ Incr Vs 2022-23	% Incr FY 2022-23
Single Family Villages								
Asbury	0.4234	47.42	112	1,212.90	146,948	\$1,312	\$99	8%
Ashmont	0.3485	9.06	26	1,035.78	29,121	\$1,120	\$84	8%
Cambridge 1	0.4028	14.50	36	1,164.17	45,332	\$1,259	\$95	8%
Cambridge 2	0.3723	29.78	80	1,092.01	94,479	\$1,181	\$89	8%
Cambridge 3	0.3639	11.28	31	1,072.20	35,945	\$1,160	\$87	8%
Canturbury	0.5185	14.00	27	1,437.76	42,006	\$1,556	\$118	8%
Coventry	0.4137	19.03	46	1,189.98	59,211	\$1,287	\$97	8%
Enclave	0.2611	43.34	166	829.24	148,759	\$896	\$67	8%
Estates at River Park	0.7700	8.47	11	2,032.22	24,202	\$2,200	\$168	8%
Huntington	0.4693	19.71	42	1,321.39	60,044	\$1,430	\$108	8%
Kensington	0.4681	22.00	47	1,318.55	67,048	\$1,427	\$108	8%
Manchester	0.2641	33.80	128	836.28	115,683	\$904	\$67	8%
Nottingham	0.2000	11.40	57	684.85	42,158	\$740	\$55	8%
Palma Vista II	0.0637	5.10	80	362.78	31,240	\$390	\$28	8%
Reserve	0.7651	87.22	114	2,020.60	249,384	\$2,188	\$167	8%
Sanctuary	0.1453	11.48	79	555.58	47,361	\$600	\$44	8%
Sterling Manor	0.1350	13.90	103	531.08	59,013	\$573	\$42	8%
Stonington	0.4615	27.23	59	1,303.04	83,175	\$1,410	\$107	8%
Tremont	0.3691	44.29	120	1,084.53	140,745	\$1,173	\$88	8%
Turnbury Wood	0.7700	3.08	4	2,032.22	8,801	\$2,200	\$168	8%
Wellington	0.2788	20.91	75	871.11	70,615	\$942	\$70	8%
Winstover	0.5446	33.22	61	1,499.39	98,978	\$1,623	\$123	8%
Wyndham	0.2807	49.97	178	875.68	168,474	\$946	\$71	8%
			1682					
Apartments								
5100 LIVE OAKS BLVD LLC	0.0600	46.20	770	354	293,286	\$381	\$27	8%
Mezzo TIC LLC 1-6	0.0597	20.30	340	353	129,247	\$380	\$27	8%
Henley [29SC TAMPA OWNER LLC]	0.0729	23	315	384	130,409	\$414	\$30	8%
			1425					
Remote Site Apartments								
BCOR MF Eagles Pt	0.0617	11.84	192	212	43,613	\$227	\$15	7.1%
Landmark at Grayson Park	0.1696	69.21	408	212	92,677	\$227	\$15	7.1%
			600					
Condo's								
Faircrest	0.0725	19.13	264	383	108,985	\$413	\$29	8%
Palma Vista I	0.0725	2.90	40	383	16,517	\$413	\$29	8%
			304					

PROPOSED FY 2023-24 COMMERCIAL ASSESSMENTS BY ENTITY

Name	Folio	TSF (000) *	ITE Code**	ITE Factor	Trips	% Trips	Bldvs	Parks	Admin Asmt	FY 2022- 23 Total	FY 2023- 24 Total	\$ Incr Vs 2022-23
Shoppes of Amberly 1 LLC	347560960	90.86	820	42.94	3901	18.82%	77,653	\$0.0	\$273	\$71,913	\$77,926	\$6,013
2 REAL SUB LLC	339790402	176.16	820	42.94	7564	36.50%	150,559	\$0.0	\$273	\$139,170	\$150,832	\$11,662
3 REAL SUB LLC	339790403	7.53	912	156.48	1179	5.69%	23,465	\$0.0	\$273	\$21,924	\$23,738	\$1,814
NCNB NATIONAL 4 PROPERTIES DEPT	347555055	5.30	912	156.48	829	4.00%	16,504	\$0.0	\$273	\$15,502	\$16,777	\$1,275
PLTP INVESTORS 5 LLC	347555070	97.58	710	11.01	1074	5.18%	21,383	\$0.0	\$273	\$20,003	\$21,656	\$1,653
6 CAMBRIDGE LLC	347555090	16.01	720	36.13	578	2.79%	11,514	\$0.0	\$273	\$10,899	\$11,787	\$888
JEFFERSON BANK 7 OF FLORIDA	347555080	5.39	912	156.48	843	4.07%	16,781	\$0.0	\$273	\$15,758	\$17,054	\$1,296
15802 AMBERLY 8 LLC	347566444	3.61	710	11.01	40	0.19%	792	\$0.0	\$273	\$1,008	\$1,065	\$57
TAMPA PALMS 9 OFFICE LLC	347566442	14.40	565	79.26	1141	5.51%	22,717	\$0.0	\$273	\$21,234	\$22,990	\$1,756
ENHANCEMENT 10 HOLDINGS LLC	347555505	2.57	720	36.13	93	0.45%	1,847	\$0.0	\$273	\$1,981	\$2,120	\$139
LORDVEN 11 PROPERTIES LLC	347555506	2.04	710	11.01	22	0.11%	447	\$0.0	\$273	\$690	\$721	\$31
CARL D AND 12 MARTHA J YATES	347555508	3.99	710	11.01	44	0.21%	875	\$0.0	\$273	\$1,084	\$1,148	\$64
LI MANAGEMENT 13 RESOURCE LLC	347555510	2.63	710	11.01	29	0.14%	576	\$0.0	\$273	\$809	\$849	\$40
ARHC SSTMFL01 14 LLC	347555515	6.11	720	36.13	221	1.07%	4,394	\$0.0	\$273	\$4,330	\$4,667	\$337

PROPOSED FY 2023-24 COMMERCIAL ASSESSMENTS BY ENTITY

15	ST GEORGE SERVICES LLC	347555517	2.56	710	11.01	28	0.14%	562	\$0.0	\$273	\$795	\$835	\$40	5%
16	RAYMOND W MATHEWS SR	347555518	2.04	710	11.01	22	0.11%	447	\$0.0	\$273	\$690	\$721	\$31	4%
17	CERILLO FAMILY LLC	347555521	2.57	720	36.13	93	0.45%	1,850	\$0.0	\$273	\$1,984	\$2,123	\$139	7%
18	SOMMERSET PARK PAUL HAND	347555523	2.57	720	36.13	93	0.45%	1,850	\$0.0	\$273	\$1,983	\$2,123	\$140	7%
19	SUSAN M L DUGA CO-TRUSTEES	347555529	4.18	720	36.13	151	0.73%	3,002	\$0.0	\$273	\$3,047	\$3,275	\$228	7%
20	BEACHDALE PROPERTIES L C	347555527	4.12	720	36.13	149	0.72%	2,963	\$0.0	\$273	\$3,011	\$3,237	\$226	7%
21	RODENT REALTY INC	347555525	2.54	720	36.13	92	0.44%	1,828	\$0.0	\$273	\$1,963	\$2,101	\$138	7%
22	LEADERESS LLC TAMPA PALMS ANIMAL HOSPITAL	347555452	2.69	720	36.13	97	0.47%	1,935	\$0.0	\$273	\$2,062	\$2,208	\$146	7%
23	INC	347555454	2.60	710	11.01	29	0.14%	569	\$0.0	\$273	\$802	\$842	\$40	5%
24	ALLMAY INC	347555456	2.60	710	11.01	29	0.14%	569	\$0.0	\$273	\$802	\$842	\$40	5%
25	SYLVAN ROAD LLC	347555458	2.64	720	36.13	95	0.46%	1,898	\$0.0	\$273	\$2,028	\$2,172	\$144	7%
26	L C GIGINO	347555460	2.64	720	36.13	95	0.46%	1,898	\$0.0	\$273	\$2,028	\$2,172	\$144	7%
27	TAMPA PALMS CLUB INC	347560154	92.64	495	22.88	2120	10.2%	42,190	\$0.0	\$273	\$39,198	\$42,463	\$3,265	8%
28	AMBERLY DR PARTNERS LLC	347555502	2.04	720	36.13	74	0.36%	1,468	\$0.0	\$273	\$1,632	\$1,741	\$109	7%
Totals										\$7,645	\$388,829	\$420,185	\$31,356	8%

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

FY 2021- 2022 Audit Report

Executive Summary

The 2021-22 Audit has been completed.

A copy of the audit in its entirety follows.

The 2021-2022 audit is a “no comment” audit. This is the twentieth “no comment” audit in a row for the Tampa Palms CDD. Here are some highlights from the 2022 Audit Report for your attention.



The audit should be approved by the board by motion and Patricia will take the necessary steps to file the audit with the Auditor General’s office.

Following are some key references from the Final Audit Report.

Report on the Audit of the Financial Statements (Excerpts from page 3 of Final Audit Report which is attached)

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility of the Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Management Letter To Board of Supervisors (excerpts from Page 28)

- **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.

REPORT TO MANAGEMENT (excerpts from Page 28)

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, 2021.

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, 2022.

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, 2022.

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, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2023, 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 5, 2023

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, 2022. 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 \$10,469,046.
- In comparison with the prior year, the District's total net position decreased by (\$187,584). 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, 2022, the District's governmental fund reported ending fund balance of \$4,003,586, a decrease of (\$64,943) 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,	
	2022	2021
Assets, excluding capital assets	\$ 4,129,350	\$ 4,173,359
Capital assets, net of depreciation	6,465,460	6,588,101
Total assets	<u>10,594,810</u>	<u>10,761,460</u>
Liabilities, excluding long-term liabilities	125,764	104,830
Total liabilities	<u>125,764</u>	<u>104,830</u>
Net Position		
Investment in capital assets	6,465,460	6,588,101
Unrestricted	<u>4,003,586</u>	<u>4,068,529</u>
Total net position	<u>\$ 10,469,046</u>	<u>\$ 10,656,630</u>

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 decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

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,		
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues		
Charges for services	\$ 2,651,267	\$ 2,654,848
General revenues		
Unrestricted investment earnings	20,807	34,159
Miscellaneous	3,796	3,956
Total revenues	<u>2,675,870</u>	<u>2,692,963</u>
Expenses:		
General government	367,464	352,709
Maintenance and operations	2,495,990	2,406,429
Total expenses	<u>2,863,454</u>	<u>2,759,138</u>
Change in net position	<u>(187,584)</u>	<u>(66,175)</u>
Net position - beginning	10,656,630	10,722,805
Net position - ending	<u>\$ 10,469,046</u>	<u>\$ 10,656,630</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$2,863,454. 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, increased from the prior fiscal year. The majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs.

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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS

At September 30, 2022, the District had \$13,054,568 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$6,589,108 has been taken, which resulted in a net book value of \$6,465,460. 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 1540 International Parkway, Suite 2000, Lake Mary, FL 32746.

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,076,852
Due from other	24,245
Prepays	28,253
Capital assets:	
Nondepreciable	3,890,220
Depreciable, net	2,575,240
Total assets	10,594,810
 LIABILITIES	
Accounts payable	125,764
Total liabilities	125,764
 NET POSITION	
Investment in capital assets	6,465,460
Unrestricted	4,003,586
Total net position	\$ 10,469,046

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Charges for Service</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
				<u>Governmental Activities</u>
Primary government:				
Governmental activities:				
General government	\$ 367,464	\$ 367,464		\$ -
Maintenance and operations	2,495,990	2,283,803		(212,187)
Total governmental activities	<u>2,863,454</u>	<u>2,651,267</u>		<u>(212,187)</u>
General revenues:				
Unrestricted investment earnings				20,807
Miscellaneous				3,796
Total general revenues				<u>24,603</u>
Change in net position				(187,584)
Net position - beginning				<u>10,656,630</u>
Net position - ending				<u>\$ 10,469,046</u>

See notes to the financial statements

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	Major Fund General	Total Governmental Funds
ASSETS		
Cash and cash equivalents	\$ 4,076,852	\$ 4,076,852
Due from other	24,245	24,245
Prepays	28,253	28,253
Total assets	\$ 4,129,350	\$ 4,129,350
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 125,764	\$ 125,764
Total liabilities	125,764	125,764
 Fund balances:		
Nonspendable:		
Prepays	28,253	28,253
Assigned to:		
Subsequent year's expenditures	139,584	139,584
Unassigned	3,835,749	3,835,749
Total fund balances	4,003,586	4,003,586
 Total liabilities and fund balances	 \$ 4,129,350	 \$ 4,129,350

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, 2022

Fund balance - governmental funds \$ 4,003,586

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	13,054,568	
Accumulated depreciation	(6,589,108)	6,465,460
Net position of governmental activities		\$ 10,469,046

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, 2022**

	Major Fund General	Total Governmental Fund
REVENUES		
Non ad valorem assessments	\$ 2,651,267	\$ 2,651,267
Interest	20,807	20,807
Miscellaneous	3,796	3,796
Total revenues	2,675,870	2,675,870
EXPENDITURES		
Current:		
General government	367,464	367,464
Maintenance and operations	2,323,895	2,323,895
Capital outlay	49,454	49,454
Total expenditures	2,740,813	2,740,813
Excess (deficiency) of revenues over (under) expenditures	(64,943)	(64,943)
Fund balances - beginning	4,068,529	4,068,529
Fund balances - ending	\$ 4,003,586	\$ 4,003,586

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, 2022

Net change in fund balances - total governmental funds	\$ (64,943)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
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.	49,454
Depreciation on capital assets is not recognized in governmental funds but is reported as an expense in the statement of activities.	<u>(172,095)</u>
Change in net position of governmental activities	<u><u>\$ (187,584)</u></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, 2022.

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, 2022 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	52,224	4,220	(56,444)	-
Total capital assets, not being depreciated	<u>3,942,444</u>	<u>4,220</u>	<u>(56,444)</u>	<u>3,890,220</u>
Capital assets, being depreciated				
Infrastructure:				
Structures	714,603	-	-	714,603
Parking and roadways	40,000	-	-	40,000
Walls and monuments	4,469,690	56,444	-	4,526,134
Irrigation and drainage system	1,474,067	45,234	-	1,519,301
Other	1,328,368	-	-	1,328,368
Equipment	1,035,942	-	-	1,035,942
Total capital assets, being depreciated	<u>9,062,670</u>	<u>101,678</u>	<u>-</u>	<u>9,164,348</u>
Less accumulated depreciation for:				
Infrastructure:				
Structures	521,413	18,329	-	539,742
Parking and roadways	32,445	929	-	33,374
Walls and monuments	3,511,127	54,342	-	3,565,469
Irrigation and drainage system	1,036,759	35,583	-	1,072,342
Other	493,027	46,957	-	539,984
Equipment	822,242	15,955	-	838,197
Total accumulated depreciation	<u>6,417,013</u>	<u>172,095</u>	<u>-</u>	<u>6,589,108</u>
Total capital assets, being depreciated, net	<u>2,645,657</u>	<u>(70,417)</u>	<u>-</u>	<u>2,575,240</u>
Governmental activities capital assets, net	<u>\$ 6,588,101</u>	<u>\$ (66,197)</u>	<u>\$ (56,444)</u>	<u>\$ 6,465,460</u>

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 \$0 at September 30, 2022.

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 \$7,521 is payable at September 30, 2022.

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, 2022**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Non ad valorem assessments	\$ 2,643,091	\$ 2,651,267	\$ 8,176
Interest	20,000	20,807	807
Miscellaneous	1,200	3,796	2,596
Total revenues	2,664,291	2,675,870	11,579
EXPENDITURES			
Current:			
General government	181,054	367,464	(186,410)
Maintenance and operations	2,138,556	2,323,895	(185,339)
Capital outlay	459,681	49,454	410,227
Total expenditures	2,779,291	2,740,813	38,478
Excess (deficiency) of revenues over (under) expenditures	(115,000)	(64,943)	50,057
OTHER FINANCING SOURCES			
Use of fund balance	115,000	-	(115,000)
Total other financing sources	115,000	-	(115,000)
Net change in fund balance	\$ -	(64,943)	\$ (64,943)
Fund balance - beginning		4,068,529	
Fund balance - ending		\$ 4,003,586	

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. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	Two (1)
Number of independent contractors compensated in September 2022	One (1)
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$85,905
Independent contractor compensation for FYE 9/30/2022	\$112,311
Construction projects to begin on or after October 1; (>\$65K)	n/a
Budget variance report	See page 20 of annual financial report
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Min. Rate \$204 Max. Rate \$1,931
Special assessments collected FYE 9/30/2022	\$2,633,349
Outstanding Bonds:	n/a



**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, 2022, 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 5, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 5, 2023



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, 2022. 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.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2022.

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 5, 2023



**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, 2022, and have issued our report thereon dated June 5, 2023.

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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 5, 2023, 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 5, 2023

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, 2021.

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, 2022.

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, 2022.

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, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

Financial Disclosure Required Of CDD Supervisors Mid-Year

CDD Supervisors are required to file a Form 1, Financial disclosure by the first of July each year. Normally the Form 1 is mailed to the CDD Board Supervisor by the Supervisor of Elections Office.

- Who must file: All independent special district local officers and specified employees must file this report even if no financial interests exist that require disclosure.
- When to file:
 - Within 30 days of the appointment or date of employment.
 - By July 1st every year
- Where to file: The supervisor of elections in Hillsborough County
Craig Latimer
Supervisor of Elections
2514 N Falkenburg Rd.
Tampa, Fl 33619-9908.
- Disclose (the form does not require dollar figures):
 - Primary sources of income.
 - Secondary sources of any business income.
 - Real estate owned.
 - Intangible personal property owned.
 - Liabilities greater than net worth or \$10,000 (depending on the calculation threshold).
 - Interests in specified businesses.

A Form 1 is attached in case one was not received.



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

MEMORANDUM

TO: All Local Officers
FROM: Craig Latimer
Supervisor of Elections, Hillsborough County
DATE: May 18, 2023
SUBJECT: Financial Disclosure (Form 1, Statement of Financial Interests -- 2022)

Enclosed is a Form 1, Statement of Financial Interests, to complete and return in order to satisfy your obligation to file financial disclosure for the past year. The mailing label on the form lists the public position that requires you to file. The Florida Commission on Ethics prepares the list of persons required to file financial disclosure. The Commission obtains the names and addresses from coordinators for each local government agency. Our office receives the forms and reminds individuals of the deadlines.

WHY DID I RECEIVE THIS FORM?

Persons serving as of December 31, 2022 (along with those officials elected in 2022 whose terms began in 2023) are required to file this year. Even if you left the position noted on the mailing label during 2023, you are required to file disclosure for the year 2022 on this form. (Note that if you left your position during 2023, you also may be required to file a Form 1F covering a portion of the year 2023--see the instructions on Form 1, page 2.)

If you think you have received this form in error, please contact the financial disclosure coordinator for your agency, who has provided your name based on your official position and responsibilities. If appropriate, the local agency's coordinator will contact the Commission on Ethics to remove your name from the list. To find your agency's coordinator and how to contact that person, either contact our office or see the list that is posted on the Ethics Commission's website at www.ethics.state.fl.us, under the "Financial Disclosure" tab.

WHEN TO FILE: On or before **Monday, July 3, 2023.**

WHERE TO FILE: Please return the completed form, including signature and date (on page 2), to:

FinancialDisclosure@VoteHillsborough.gov

OR

2514 North Falkenburg Rd., Tampa, FL 33619

Please DO NOT file the form with the Florida Commission on Ethics in Tallahassee

HOW DO I COMPLETE THE FORM?

Instructions for completing this form are enclosed on pages 3-6 of Form 1. Any questions regarding the instructions should be directed to the office of the Florida Commission on Ethics at (850) 488-7864.

FAILURE TO FILE: Persons who fail to file the annual disclosure form by September 1 are subject to automatic fines of \$25 for each late day. In addition, by law, the Commission on Ethics must initiate investigations of delinquent filers in certain circumstances. This can result in your being removed from your public office or employment. See Section 112.3145(9)(c), Florida Statutes. You may also be subject to a complaint being filed, resulting in penalties as outlined in Section 112.317, Florida Statutes.

ELECTRONIC FILING: This is the last year for the paper Form 1. Electronic filing via the new Electronic Financial Disclosure Management System (EFDMS) is scheduled to begin in 2024.

Thank you for your cooperation.

Enclosure

VoteHillsborough.gov



(813) 744 - 5900

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

. . . **IMPORTANT** . . . **IMPORTANT** . . . **IMPORTANT** . . .

Form 1 Filers

FORMS ARE DUE JULY 3

Filing late may result in automatic fines of \$25 per day!

Failure to pay fines may result in salary withholding, wage garnishment, or removal from office or employment!

* * *

Read the Instructions

The Commission does not review forms for accuracy, and a complaint can be filed against you for failing to properly make a required disclosure.

* * *

Manner of Calculating Reportable Interest

You have 2 options – Comparative (Percentage) Threshold or Dollar Value Threshold.

The instructions describe each option in detail.

You must choose one and check the box that reflects your choice.

* * *

Elected Municipal Officers

Elected municipal officers and commissioners of a community redevelopment agency (created under Part III, Chapter 163) are required to complete 4 hours of ethics training each calendar year. Compliance with the training requirement must be reported on the Form 1. Elected members of a special district are not municipal officers subject to the training requirement for the 2022 form year. Report training compliance for the form year by checking the box in Part G. For more ethics training information, visit the training page on the Commission's website.

* * *

Your Disclosure is a Public Record

Do NOT put social security, bank account or credit card numbers on your Form 1. If your home address or other information is exempt from disclosure under Section 119.071, F.S., and you want us to keep it confidential, you must submit a notarized written request as required by Section 119.071. If you previously filed a confidentiality request with our office, you do not need to file another request this year.

* * *

Visit our website: www.ethics.state.fl.us

Under the "Financial Disclosure" tab you can find information about your specific filing requirement, coordinator contact information, where to file, and the ability to confirm that your form has been received (please allow five business days from the date you mailed the form). Helpful general information and summaries of the Commission's most significant opinions regarding financial disclosure can also be found here.

Electronic filing for Form 1 is scheduled to begin in 2024.

Contact us!

(850) 488-7864 or email: disclosure@leg.state.fl.us

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2022.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME

[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2022.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2022.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,
- (2) You received more than 10% of your gross income from that business entity; **and**,
- (3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

Tampa Palms Blvd Update

The work is continuing to complete the paving project. The major elements that are left to finish at this time include:

- Completion of the striping
- New and modified traffic control sign installations
- Installation of the pedestrian controlled crossing lights
- Repair of side of road drainage and turf

The striping process is actually the application of thermoplastic pavement striping and symbol templates which are heat applied. Thermoplastic markings are the longest lasting pavement markings.

The heat-applied templates are pre-cut into in the shapes that are needed such as the bicyclist sharrows, chevrons, turn arrows and lane markings.



While the bicyclist sharrows were expected, what was not expected were the markings indicating the boulevard speed. These markings are slated to be applied in numerous places up and down both sides and both lanes of the boulevard.



Statistically these speed limit reminders are shown to have substantial value in calming traffic speeds, far more than speed limit signs along the sides of roadways.

In order for the thermoplastic markings to properly adhere, the surface must be dry for applications and remain dry for several hours as they “cure”.

The recent rains have stalled this portion of the project.

New Signs have been ordered to replace those destroyed early during the repaving by the hit and run that arrowly missed the Coventry wall. There were two signs; one with a stop and sign and streets signs and another that said “do not enter” as warning to drivers on Amberly Dr. that Tampa Palms Blvd is a divided roadway.

There will be additional “new signs” required as the City completes the paving. The City will install them on u-channel poles and Tampa Palms will change them out when the new poles arrive.

Work is still scheduled to complete in the early Fall.



Jogging Path Maintenance

The asphalt jogging / multi-modal path serves as the sidewalk for one side of the spine roads in Tampa Palms including:

- Tampa Palms Blvd (E & W)
- Amberly Dr. (E & W)
- Compton Dr.
- Yardley Way (Portions)



Some portions are in very poor condition, as shown in the pictures to the right above.

Staff contacted Vik Behide, Dir of Mobility and Stormwater, who had his team open four project requests:

- Tampa Palms Blvd (SR #8180)
- Amberly Drive (SR #8182)
- Compton Dr (SR #8183)
- Yardley Way (SR #8184)

A staff engineer, Brian Tolzman, has been assigned and who reported as follows:

I just wanted to reach out to you and let you know that I have went out and have taken pictures of areas along the paths that could use repair and will be sending work orders for each of the streets over to our Transportation Dept for scheduling.

The issues I found were either roots elevating the asphalt, delamination's, settling of cut-outs from utility work or edge of the pathway has started to break. There are multiple locations along the pathways and were asking for your patience in advance as we repair them. They will be scheduled in between work that has already been scheduled and that comes in.

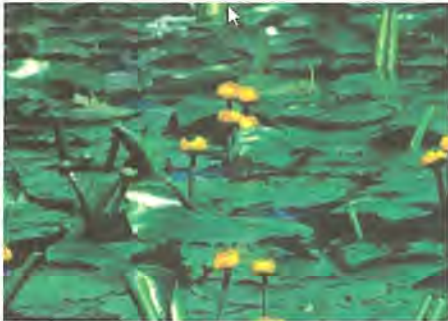
It will not be done immediately but City projects are open and improvements will be made.

Stormwater Drainage Pond Updates

In the past two weeks Tampa Palms received more than 5 inches of rain and that has vastly improved the “look” of many/most of the ponds.

Some, such as the Stonington pond on Tampa Palms Blvd, are still fairly low, but if the “normal” rains continue they will recover without pond bank damage.

At no time during the “dry spell” did it become necessary to shut down any fountains.



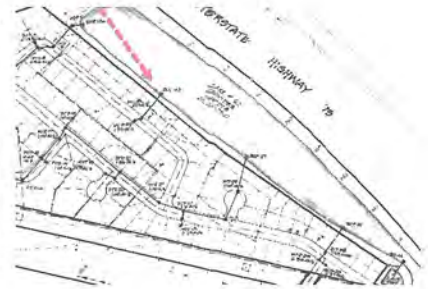
A number of residents have contacted the CDD over the last several months concerned about the proliferation of lilies in certain ponds. While lilies (these are actually spatterdock) are not deemed a noxious weed in terms of pond operation, they can expand rapidly and cover a pond and are not attractive.

The spatterdock are pulpy and have to be reduced slowly in times of no rain or they create a mess. Solitude (the pond maintenance organization) is treating them and the reduction seems to be on course.

There is an issue with a washout along the I-75 pond in the Enclave.

The location is behind a home and is close to the site where a stormwater pipe, located underground on a City easement, carries water from Hammet Rd to the pond.

The washout commences about 15 feet north of the pipe exit to the pond and then comes down at an angle ending directly beside the pipe. Fortunately, the CDD-owned pond bank is wide (about 46 ft from the adjacent boundary) so there is no immediate impact to the closest resident's home.



This is the second time that this has occurred. When this first occurred, there was a suspicion that trees may have somehow compromised the stormwater conveyance and storm water was directed on a path underground away from the pipe. The City checked the pipe and told the owner that the pipe was fine. The area was filled by ABM using rocks and concrete topped with dirt.

Now it has occurred again. It is imperative that the root cause of this situation is found.

There are three most likely culprits:

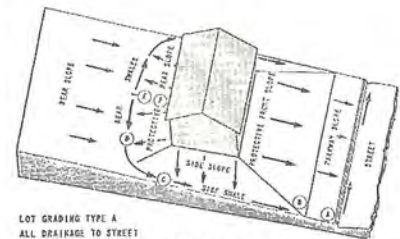
1. A compromised storm water conveyance. This is the easiest to fix. The City is a great partner in these things, and if a portion of the pipe must be replaced they can handle it. If needed, the CDD could create some type of concrete headwall at the pond exit to protect the conveyance.



Although checked previously, the City sent technicians to reverify the condition of the pipe. The pipe is clean.

2. The second possible cause is drainage from the adjacent home. Certainly, it has been reported by ABM that the drainage is exacerbating the situation, even if not causing it. The City is attempting to locate the permitted drain plan for the adjacent homes but given the time that has passed (30+ years) it may not be possible to locate one. The CDD has no developer records.

The developers' CDC LUS's (Community Development Code, Local Use Standards) show drainage two options, one for homes adjacent to conservation areas and one where all drainage goes to the street. Obviously, a pond is not a conservation area but who knows what the developers thought or did 30 years ago.



3. The final possibility is the formation of some type of ground subsidence or settling due to natural compaction or collapse of the materials used by the developers in the creation of this pond and its banks.

Staff has asked ABM not to refill the "hole" at this time and has engaged the district's engineer, Tonja Stewart of Stantec, to review the situation and make a recommendation for the CDD to follow for remediation. If the needs are extensive, Tonja has companies she can recommend to do the work.

North end/ beginning



End near pipe



Records Retention & The Tampa Palms CDD

Florida's Public Records Law applies to the CDD and was designed based on the principles of the public's right to know. It is one of the most open public records laws in the country, a model for other states.

The retention of public records is administered under the direction of Florida's Records Management Program, the focus of which is the efficient, effective and economical management of public records and information. Proper records management is intended to ensure that information is available when and where it is needed, in an organized and efficient manner, and in an appropriate environment.

Due in part to the age of Tampa Palms, the CDD was created in 1982 with first meetings in 1986, there are huge numbers of documents created by the CDD and many of them require that they be retained by the district, some permanently. Following is the State's list of document retention requirements, with a notation column detailing what is known of the current situation.

Tampa Palms has documents preserved in several locations:

- Paper documents stored in the district office. (Vulnerable to damage in the event of a serious storm.)
- Digital copies of most of the paper documents in the district office preserved in three places:
 - Staff-owned lap top
 - Staff-owned back-up drive
 - Staff-owned thumb drives
- Iron Mountain (54 boxes with 132 CF of storage costing almost \$600/mth)

At this time eliminating the Iron Mountain storage appears to make the most sense from both a usability of the data and economic perspectives for the following reasons:

1. Iron Mtn data is NOT readily available
2. Data stored at Iron Mtn is costly to review with removal resulting in both pick-up and delivery charges.
3. Much of the data stored by Iron Mtn may no longer be required and can be destroyed.

At this time staff is examining options to have the information that must be retained, but is not already in digital format, scanned for retention (not by Iron Mtn that wanted to gather the documents and ship them to another state).

Additionally, staff proposes to purchase an inexpensive lap top (that can be removed from the district office in the event of an incoming storm) for digital back up.

Next steps involve removing the data from Iron Mtn to establish what must be retained. (There is evidence that there are extensive bond records and prior personnel files that require permanent retention in Iron Mtn.)

CUSTOMER NAME	STATUS	CUBIC FT	MAJOR DESCRIPTION	MINOR DESCRIPTION
TAMPA PALMS COMM	OUT	1.2	P/R REGISTERS 01-02	9A1'S 91/92-99/00
TAMPA PALMS COMM	NRM	1.2	TAMPA PALMS REG. SER. 1987-1-6	
TAMPA PALMS COMM	OUT	1.2	TAMP2 PALMS REG. SER. 1998-27-	
TAMPA PALMS COMM	OUT	1.2	TAMP2 PALMS REG. SER. 1998 REQ.	REQS 89-147 & 1-26
TAMPA PALMS COMM	OUT	1.2	TAMPA PALMS ACCOUNTING FY 2005	VENDOR FILES
TAMPA PALMS COMM	OUT	1.2	TAMPA PALMS ACCOUNTING FY 2005	VENDOR FILES
TAMPA PALMS COMM	OUT	3.2	LEGAL FGT 1994 DORAN LAWSUIT	DRI ORIG APP AMEND NODC 2003
TAMPA PALMS COMM	NRM	3.2	BIDS AQUATIC FUEL TANKS MONUME	AUDITS 2010 WASH RACK 2011
TAMPA PALMS COMM	NRM	3.2	ASSESSMENTS 2003-2011	AUDITS 1998-2006
TAMPA PALMS COMM	NRM	1.2	CDD TAPES MULTI YEAR	
TAMPA PALMS COMM	NRM	3.2	BOND REQUISITIONS 1988-1996	
TAMPA PALMS COMM	NRM	3.2	ASSESSMENTS 1992-2004	AP 2003-2008 ACCOUNTING FILES
TAMPA PALMS COMM	NRM	3.2	PERSONNEL 1990-2001	
TAMPA PALMS COMM	NRM	3.2	SERIES 9A STREET LIGHTS	BOND FUNDING
TAMPA PALMS COMM	NRM	3.2	SOMERSET HAMP PK FL POWER LITI	STREET LIGHT AGREEMENTS
TAMPA PALMS COMM	NRM	1.2	AUDIT FILES 2010	
TAMPA PALMS COMM	NRM	3.2	AUDIT FILES	
TAMPA PALMS COMM	NRM	3.2	AUDIT FILES	
TAMPA PALMS COMM	NRM	3.2	AUDIT FILES	
TAMPA PALMS COMM	NRM	3.2	AUDIT FILES	
TAMPA PALMS COMM	NRM	3.2	AUDIT FILES	
TAMPA PALMS COMM	NRM	3.2	AUDIT FILES	
TAMPA PALMS COMM	NRM	3.2	Unknown	
TAMPA PALMS COMM	NRM	3.2	Unknown	
TAMPA PALMS COMM	NRM	3.2	Unknown	
TAMPA PALMS COMM	NRM	3.2	Unknown	
TAMPA PALMS COMM	NRM	3.2	Unknown	
TAMPA PALMS COMM	NRM	3.2	Unknown	
TAMPA PALMS COMM	NRM	1.2	VENDOR FILES 07-08	CHECK REG 05
TAMPA PALMS COMM	NRM	1.2	07-08 VENDOR ADP-07-08	TECO INV-07-08 SUNTRUST BK 07-
TAMPA PALMS COMM	NRM	1.2	WATER BILLS 07-08 CHK REG 07	
TAMPA PALMS COMM	NRM	1.2	A-Z 2008 VENDOR FILES	
TAMPA PALMS COMM	NRM	1.2	Unknown	OLD #80.
TAMPA PALMS COMM	NRM	1.2	Unknown	
TAMPA PALMS COMM	NRM	1.2	AP 2013	
TAMPA PALMS COMM	NRM	1.2	FINANCIALS BANK RECS	
TAMPA PALMS COMM	NRM	1.2		
TAMPA PALMS COMM	NRM	3.2	5L INT PRIN RES REV ADM ST BRO	PAYROLL REPS CASH REC BANK REP
TAMPA PALMS COMM	NRM	3.2	BANK STATEMENTS ADD	
TAMPA PALMS COMM	NRM	3.2	BANK STATEMENTS	
TAMPA PALMS COMM	NRM	2.8	BOND INFO 1988	REBOXED 197913249
TAMPA PALMS COMM	NRM	3.2		BX197913250 BX17913248 REBOXED
TAMPA PALMS COMM	NRM	2.8	LANDSCAPE BIDS 2002	
TAMPA PALMS COMM	NRM	2.8	VENDOR INV 2009-2010-2011	PETTY CASH 2010
TAMPA PALMS COMM	NRM	2.8	VENDOR INV 2009-2010	
TAMPA PALMS COMM	NRM	3.2	VENDOR INVOICES	
TAMPA PALMS COMM	NRM	3.2	VENDOR INVOICES	
TAMPA PALMS COMM	NRM	3.2	VENDOR INVOICES	
TAMPA PALMS COMM	OUT	1.2	REQ #66-125 TRUST ACCT	97-98

The following pages are the instructions filed by the State of Fla. Just for a high level glimpse... no test follows.

I am certain that most/many CDDs do not have the required documentation. It won't matter until someone is looking for something.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
107	Financial Reports: Annual (Local Government)	This record series consists of the agency's copies of local government <u>annual financial reports</u> required by statute or rule, including those required by Section 218.32, <i>Florida Statutes</i> , Annual Financial Reports; Local Governmental Entities; Section 218.39, <i>Florida Statutes</i> , and Chapters 10.550, 10.800, and 10.850 of the Rules of the Auditor General of the State of Florida, <u>Annual Financial Audit Reports</u> ; and Section 216.102, <i>Florida Statutes</i> , Filing of financial information; handling by Chief Financial Officer. The reports include such information as total revenues and expenditures and outstanding long-term debt. See also "AUDITS: AUDITOR GENERAL" and "FINANCIAL REPORTS: ANNUAL (LOCAL GOVERNMENT) (SUPPORTING DOCUMENTS)." <i>These records may have</i>	10 fiscal years. Agencies should ensure appropriate preservation of records determined to have long-term historical value.
108	Financial Reports: Annual (Local Government) (Supporting Documents)	This record series consists of documentation supporting the information reported in the annual financial reports required by statute or rule, including those required by Section 218.32, <i>Florida Statutes</i> , Annual Financial Reports; Local Governmental Entities; Section 218.39, <i>Florida Statutes</i> , and Chapters 10.553(3), 10.807(3), and 10.857(4) of the Rules of the Auditor General of the State of Florida, Annual Financial Audit Reports; and Section 216.102, <i>Florida Statutes</i> , Filing of financial information; handling by Chief Financial Officer. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: ANNUAL (LOCAL GOVERNMENT) (SUPPORTING DOCUMENTS)." <i>These records may have</i>	5 fiscal years.
23	Information Request Records	This record series consists of correspondence accumulated in answering inquiries from the public. The series may include requests for: publications or services provided by the agency; inspection and/or copies of public records ; confirmation of meeting or event times/dates/locations; information on outstanding liens; and general agency information (e.g., mission statement, telephone list, map/directions, employee directory, etc.)	1 fiscal year.
193	Inspection Records: Fire/Safety/Health	This record series consists of inspection reports, logs, and summaries relating to employees, equipment, materials, and facilities safety, health, and security. Retention is pursuant to Florida's Statute of Limitations, Section 95.11, <i>Florida Statutes</i> . See also "DISASTER PREPAREDNESS DRILL RECORDS."	4 calendar years after inspection.
219	Inspection Reports: Fire Extinguisher	This record series consists of annual fire extinguisher inspection reports required by the Occupational Safety and Health Administration (OSHA) and records of other periodic fire extinguisher inspections conducted by agencies. Retention is pursuant to 29CFR1910.157(a)(3), relating to portable fire extinguishers.	1 anniversary year or life of equipment, whichever is sooner.
111	Insurance Records: Agency	This record series documents insurance policies held by an agency for fire, theft, liability, medical, life, etc., on an agency's property and/or employees. The series may include, but is not limited to, policies; claim filing information such as applications, correspondence, and related documentation; documentation of premiums due and amounts paid; and information on insurance carriers and rates.	5 fiscal years after final disposition of claim or expiration of policy.
40	Inventory: Agency Property	This record series consists of all information regarding the physical inventory of agency property, including a perpetual inventory of expendable parts and supplies which may be located in a central supply office for use by agency employees, as well as Fixed Assets/Operating Capital Outlay (O.C.O.) items requiring an identification number and tag. The series may also include copies of disposition documentation when the property or equipment is relocated, transferred, surplus, sold, scrapped, traded in, abandoned, stolen, cannibalized, or destroyed. Section 274.02, <i>Florida Statutes</i> , requires an annual physical inventory of all O.C.O. property. See also "PROPERTY CONTROL RECORDS."	3 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
319	Inventory: Agency Records	This record series consists of an inventory of agency records providing such information as record series title, inclusive dates, and quantity (e.g., in cubic feet); if records are active, inactive, or closed; whether they are vital records; whether they are exempt from public inspection; format of records (paper, electronic, microform, etc.); name of custodial agency and official; records retention requirements; and location, including offices or offsite storage facilities and specific physical locations. This series may include documentation of transmittal of records to an offsite storage facility.	Retain until obsolete, superseded, or administrative value is lost.
354	Lost and Found Records	This record series consists of documentation recording items that have been lost and/or found. This includes, but is not limited to, detailed description of items found, correspondence transferring unclaimed found items for public auction, and documentation from individuals describing items that have been lost and the estimated value of the items.	3 fiscal years.
47	Mail: Registered and Certified	This record series consists of receipts for registered or certified mail sent out by an agency as well as undeliverable registered or certified mail items returned by the post office for any reason. This record is usually filed with the agency's copy of the item mailed. See also "MAIL: UNDELIVERABLE/RETURNED," "MAILING/CONTACT LISTS," and "POSTAGE/SHIPPING RECORDS."	1 fiscal year.
1	Mail: Undeliverable/Returned	This record series consists of outgoing agency mail returned by the post office for any reason, including insufficient postage, incorrect address, forwarding order expired, etc. It does NOT include returned registered or certified mailings. NOTE: In instances when there is a legal need to demonstrate that a mailing was sent to a particular address, agencies are responsible for ensuring that internal management policies are in place for retaining undeliverable/returned mail for as long as legally necessary. See also "MAIL: REGISTERED AND CERTIFIED," "MAILING/CONTACT LISTS," and "POSTAGE/SHIPPING RECORDS."	Retain until obsolete, superseded, or administrative value is lost.
280	Maps: Originals	This record series consists of original maps and the supporting documentation used to create those maps. The records in this series are used in planning and engineering of local infrastructure and include highway, sales, sectional, and geological survey maps. This series does not include original maps that are required by statute or ordinance to be filed with the Clerk of the Court under Sections 177.111, 177.131, 177.132, or 337.2735, <i>Florida Statutes</i> , or with the State Land Office under Section 253.031, <i>Florida Statutes</i> . See also "LEGISLATIVE/PLANNING."	Permanent.
32	Minutes: Official Meetings	This record series consists of the official record of official meetings, defined in Section 286.011(1), <i>Florida Statutes</i> , as, "All meetings of any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, at which official acts are to be taken..." The series may include verbatim transcripts or minutes summarizing issues addressed, actions taken, and decisions made. The series may also include agendas and background materials used as reference documentation for agenda items. This series does not include documentation of the logistics/planning of the meetings such as venue information or directions, travel itineraries, reservations and confirmations, etc., which are covered by Administrative Support Records. See also "CABINET AFFAIRS FILES," "MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS)," "MINUTES: OFFICIAL MEETINGS (SUPPORTING DOCUMENTS)," and	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
123	Minutes: Official Meetings (Supporting Documents)	This record series consists of supporting documents for minutes and agendas generated by official meetings. These records provide information necessary for completing the minutes but do not document actual meeting proceedings. Records may include, but are not limited to, roll call sheets and sign-in sheets for speakers. See also "CABINET AFFAIRS FILES," "MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS)," "MINUTES: OFFICIAL MEETINGS," and "MINUTES: OTHER MEETINGS."	2 anniversary years after adoption of the official minutes or certification of transcript.
26	Opinions: Legal	This record series consists of written legal opinions issued by agency attorneys establishing policy or precedent and answering questions involving legal interpretation of Florida or federal law in relation to the agency's functions, responsibilities, and authority. See also "LITIGATION CASE FILES" and "OPINIONS: LEGAL (SUPPORTING DOCUMENTS)." <i>These records may have archival value.</i>	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.
125	Opinions: Legal (Supporting Documents)	This record series consists of documentation supporting the legal opinions issued by agency attorneys. See also "LITIGATION CASE FILES" and "OPINIONS: LEGAL." <i>These records may have archival value.</i>	3 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
183	Payroll Records: Ledgers/Trial Balance Reports	This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.	5 fiscal years.
162	Personnel Records: Non-Florida Retirement System (Local Government)	This record series consists of all personnel information relating to each employee not participating in the Florida Retirement System (FRS), including all "permanent" employees (with or without benefits). The series may include, but is not limited to, employment applications, résumés, personnel action reports, correspondence, oaths of loyalty, fingerprints, job-related medical examination reports, performance evaluation reports, workers' compensation reports, I-9 forms (Department of Homeland Security, U.S. Citizenship and Immigration Services, Employment Eligibility Verification form), benefits records, work schedules/assignments, training records, emergency contact information, and other related materials. See also "DRUG TEST CASE FILES," "EMPLOYMENT	50 fiscal years after separation or termination of employment.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
66	Personnel Records: OPS/Volunteer/Intern/Temporary Employment	This record series consists of all personnel information relating to each Other Personnel Services (OPS), volunteer, intern, or temporary employee within each agency. The series may include, but is not limited to, employment applications, résumés, personnel action reports, correspondence, oaths of loyalty, fingerprints, job-related medical examination reports, performance evaluation reports, workers' compensation reports, I-9 forms (Department of Homeland Security, U.S. Citizenship and Immigration Services, Employment Eligibility Verification form), benefits records, work schedules/assignments, training records, emergency contact information, and other related materials. Temporary employees may include personnel referred by a local employment agency. Section 110.201, Florida Statutes, and Rule 60L-30, Florida Administrative Code, require state agency personnel officers to institute uniform personnel rules and procedures and to determine what records are filed in the personnel file. See also "DRUG TEST CASE FILES," "EMPLOYMENT APPLICATION AND SELECTION RECORDS," "STAFF	3 fiscal years after separation or termination of employment.
378	Personnel Records: Supplemental Documentation	This record series consists of personnel documentation relating to individual employees that agency rules or policies do not include as part of the official personnel file and that is not covered by other employee-related items. See also "DRUG TEST CASE FILES," "EMPLOYMENT APPLICATION AND SELECTION RECORDS," "STAFF ADMINISTRATION RECORDS," and other "PERSONNEL RECORDS" items.	5 fiscal years.
202	Petty Cash Documentation Records	This record series consists of records documenting an agency's petty cash account including, but not limited to, receipts, bills, and monthly balances indicating amount needed for replenishing the revolving account. See also "DISBURSEMENT RECORDS: DETAIL" and "RECEIPT/REVENUE RECORDS: DETAIL."	5 fiscal years.
38	Position Description Records	This record series documents the specifically assigned duties and responsibilities for a particular position including, but not limited to, percentage breakdown of duties, job summary, essential job duties, job standards, salary or pay range, education and experience requirements, required licenses/certificates, essential skills and qualifications, essential physical skills, and working conditions. See also "EMPLOYMENT APPLICATION AND SELECTION RECORDS."	2 anniversary years after superseded.
133	Postage/Shipping Records	This record series consists of a detailed listing/report showing the amount of postage used, dates used, unused balance, and purpose. Also included in this series are postage meter books, daily balance sheets, and agency copies of shipping slips from Express Mail, United Parcel Service, Federal Express, DHL, or other express shipping services for packages shipped by the agency. See also "MAIL: REGISTERED AND CERTIFIED," "MAIL: UNDELIVERABLE/RETURNED," and "MAILING/CONTACT LISTS."	3 fiscal years.
138	Project Files: Non-Capital Improvement	This record series documents projects in progress and/or project proposals which may or may not be sent out for bid. This may include, but is not limited to, correspondence, memoranda, contract specifications, resolutions, narratives, budget revisions, survey information, change orders, and reports. See also "PROJECT FILES: FEDERAL," "PROJECT FILES: NON-CAPITAL IMPROVEMENT," and "VOUCHERS: FEDERAL PROJECTS PAID."	5 fiscal years after completion of project.
291	Project Files: Operational	This record series documents projects conducted by agencies in connection with agency operations, programs, and functions. The records may include, but are not limited to: project schedules, logs, and reports; correspondence relating to the project; names of employees involved in project; equipment/supplies used; project costs; and other related information.	3 fiscal years.
172	Real Property Records: Property Acquired	This record series consists of documents pertaining to real property acquired by a government agency. The series may include agency property deeds, appraisals, surveys, and other supporting documents. See also "REAL PROPERTY RECORDS: PROPERTY NOT ACQUIRED"	3 fiscal years after agency's final disposition of property.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
85	Bank Statements: Reconciliation	This record series consists of monthly statements of bank accounts and reconciliations to show debits, credits, and cash balance in the account.	5 fiscal years.
84	Financial Account Authorization Records	This record series consists of an authorization to maintain a bank, investment, or other financial account, and the names of those authorized to access the account. See also "SIGNATURE AUTHORIZATION RECORDS."	5 fiscal years after authorization superseded, expired, or cancelled.
4	Minutes: Official Meetings (Preliminary/Audio Recordings/Video Recordings)	This record series consists of handwritten or typed notes and/or audio and/or video recordings of official meetings as defined in Section 286.011(1), <i>Florida Statutes</i> . See also "MINUTES: OFFICIAL MEETINGS" and "MINUTES: OFFICIAL MEETINGS (SUPPORTING DOCUMENTS)."	2 anniversary years after adoption of the official minutes or certification of transcript.
129	Payroll Records: Deduction Authorizations	This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care, etc. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."	5 fiscal years after final action.
214	Payroll Records: Not Posted	This record series consists of any payroll records, in any format, not posted to an employee's retirement plan (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS."	50 calendar years.
136	Project Files: Capital Improvement	This record series documents capital improvement projects in progress and/or project proposals sent out for bid. This may include, but is not limited to, correspondence, memoranda, drawings, construction and contract specifications, resolutions, narratives, budget revisions, survey information, change orders, and reports. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. See also "PROJECT FILES: FEDERAL," "PROJECT FILES: NON-CAPITAL IMPROVEMENT," and "VOUCHERS: FEDERAL PROJECTS PAID."	10 fiscal years after completion of project.
165	Contracts/Leases/Agreements: Non-Capital Improvement	This record series consists of legal documents, correspondence, reports, etc., relating to the negotiation, fulfillment, and termination of non-capital improvement contracts, leases, or agreements to which the agency is a party. In addition, it includes the various contracts, leases, or agreements entered into for the purchase of goods and services, such as the purchase of gas, fuel oil, and annual purchases of inventory-maintained items. See also "CONTRACTS/LEASES/AGREEMENTS: CAPITAL IMPROVEMENT/REAL PROPERTY" and "BARGAINING RECORDS."	5 fiscal years after completion or termination of contract/lease/agreement.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
122	Administrator Records: Agency Director/Program Manager	This record series consists of records documenting the substantive actions of elected or appointed program managers or agency directors. These records constitute the official record of an agency's performance of its functions and formulation of policy and program initiatives. This series may include various types of records, such as: correspondence; memoranda; statements prepared for delivery at meetings, conventions, or other public functions that are designed to advertise and promote departmental programs, activities, and policies; interviews; and reports concerning agency program development and implementation. See also "CORRESPONDENCE AND MEMORANDA; PROGRAM AND POLICY DEVELOPMENT;" "DIRECTIVES/POLICIES/PROCEDURES;" and "SUBJECT/REFERENCE FILES." <i>These records may have archival value.</i>	10 anniversary years; State agencies must contact the State Archives of Florida for archival review before disposition of records. <i>Other agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>
25	Advertisements: Legal	This record series consists of advertisements which have appeared in newspapers or other publications as stipulated in Section 50.011, <i>Florida Statutes</i> . (Where and in what language legal notices to be published) or in the "Administrative Weekly" regarding matters pertaining to the agency and other legal advertisements which may directly or indirectly affect the agency, e.g., bid invitations for construction jobs, public hearings or notices, and public sales. A legal advertisement is frequently filed with the item to which it applies.	5 fiscal years.
216	Architectural/Building Plans: Commercial	This record series consists of graphic and engineering records (blueprints, elevations, specification plans, as-builts, etc.) that depict conceptual as well as precise measured information for the planning and construction of, or additions to, commercial buildings, including government facilities. The record copy is held by the local government permitting authority (often a building department). Other governmental departments may hold duplicates for their reference use. Refer to Chapter 553, <i>Florida Statutes</i> , Building Construction Standards, and Section 95.11(3)(c), <i>Florida Statutes</i> , Statute of Limitations regarding design, planning, or construction of an improvement to real property. See also "ARCHITECTURAL/BUILDING PLANS: RESIDENTIAL," "ARCHITECTURAL/BUILDING PLANS: PRELIMINARY DRAWINGS," "ARCHITECTURAL/BUILDING PLANS AND PERMITS: ABANDONED/WITHDRAWN," and "ENGINEERING RECORDS:"	Retain for life of structure <u>OR</u> 10 anniversary years after issuance of certificate of occupancy or termination of contract with professional engineer, registered architect, or licensed contractor, whichever is later.
204	Architectural/Building Plans: Preliminary Drawings	This record series consists of preliminary graphic and engineering drawing records that depict conceptual as well as precise measured information for the planning and construction of facilities. See also "ARCHITECTURAL/BUILDING PLANS: COMMERCIAL," "ARCHITECTURAL/BUILDING PLANS: RESIDENTIAL," "ARCHITECTURAL/BUILDING PLANS AND PERMITS: ABANDONED/WITHDRAWN," and "ENGINEERING RECORDS: INTERNAL;"	Retain until obsolete, superseded, or administrative value is lost.
116	Attendance and Leave Records	This record series consists of requests or applications for vacation, sick, family medical leave act (FMLA), and other types of leave including leaves of absences, time sheets or time cards along with any required documentation (medical statements or excuses from a physician, jury duty summons, or military orders, etc.) submitted by an employee to document authorized absences; reports of leave hours used and accrued during a pay period; and reports of leave balances for all agency employees. NOTE: Use PAYROLL RECORDS; SUPPORTING DOCUMENTS if the records are used at least in part to	3 fiscal years.
8	Audits: Auditor General	This record series consists of an annual report issued by the Auditor General to establish the position of the agency being audited against its standard of performance. These records are created pursuant to Section 11.45, <i>Florida Statutes</i> , Definitions; duties; authorities; reports; rules (Auditor General). See also "AUDITS: INDEPENDENT," "AUDITS: INTERNAL," "AUDITS: STATE/FEDERAL," and "AUDITS: SUPPORTING DOCUMENTS." <i>These records may have archival value.</i>	10 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. <i>Other agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
56	Audits: Independent	This record series consists of a report, including any appropriate financial statements, issued by an independent auditor to establish the position of the agency being audited against its standard of performance. The audits may be instigated by any agency, organization, or internal management. These records are created pursuant to Section 11.45, <i>Florida Statutes</i> , Definitions; duties; authorities; reports; rules (Auditor General).	10 fiscal years.
57	Audits: Supporting Documents	This record series consists of the documentation and supporting documents used to develop the audit report with all bills, accounts, records, and transactions. The audit may be instigated by any agency, organization, or internal management. See also "AUDITS: AUDITOR GENERAL," "AUDITS: INDEPENDENT," "AUDITS: INTERNAL," and "AUDITS: STATE/FEDERAL."	3 fiscal years.
50	Automated Accounting System Reports	This record series consists of reports generated by an agency's automated accounting system, such as SAMAS (State Automated Management Accounting System), FLAIR (Florida Accounting & Information Resource), Aspire, or other automated accounting system. Included are such reports as a log of all updated transactions entered into the system and a financial statement for each month for all divisions and/or bureaus of the agency. See also "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "RECEIPT/REVENUE RECORDS: DETAIL," "RECEIPT/REVENUE RECORDS: SUMMARY," and "RECEIPT/REVENUE RECORDS: SUMMARY."	3 fiscal years.
70	Bid Records: Capital Improvement Successful Bids	This record series consists of information relative to the processing and letting of capital improvement successful bids including, but not limited to, legal advertisements, "Requests for Proposals," "Requests for Qualifications," "Letters of Interest," "Invitations to Bid," "Invitations to Negotiate," technical specifications, correspondence, bid tabulations, and bid responses. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. See also "BID RECORDS: CAPITAL IMPROVEMENT UNSUCCESSFUL BIDS" and "BID RECORDS: NON-CAPITAL IMPROVEMENT UNSUCCESSFUL BIDS."	10 anniversary years after awarded.
72	Bid Records: Non-Capital Improvement	This record series consists of information relative to the processing and letting of successful, unsuccessful, and cancelled non-capital improvement bids including, but not limited to, legal advertisements, "Requests for Proposals," "Requests for Qualifications," "Letters of Interest," "Invitations to Bid," "Invitations to Negotiate," technical specifications, correspondence, bid tabulations, and bid responses. See also "BID RECORDS: CAPITAL IMPROVEMENT SUCCESSFUL BIDS" and "BID RECORDS: CAPITAL IMPROVEMENT UNSUCCESSFUL BIDS."	5 fiscal years after awarded.
250	Bond Administration Records	This record series consists of documents relating to the financing of local government projects through bonded indebtedness. The records include, but are not limited to preliminary studies, legal opinions, proposals and prospectuses, authorizations and certificates for issuance, cancellation and exchange records, and other related correspondence and documentation. See also "BOND REGISTERS," "BOND RESOLUTIONS/ORDINANCES," and "BONDS AND BOND INTEREST COUPONS."	Permanent.
251	Bond Registers	This record series consists of registers used to record the redemption of coupons for municipal bonds. The register is evidence of payment and may include upon what authority bonds and bond interest coupons were issued, details of bondholders, balances, identifying date, number of each bond, interest paid, and maturation dates. The register may also indicate that the coupons have been paid, upon what authority they were destroyed, and the date of destruction. See also "BOND ADMINISTRATION RECORDS," "BOND RESOLUTIONS/ORDINANCES," and "BONDS AND BOND INTEREST COUPONS."	Permanent.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
191	Bond Resolutions/Ordinances	This record series consists of resolutions or ordinances to issue bonds to finance undertaking of any capital or other projects for the purposes permitted by the State Constitution. The record includes, but is not limited to, legal agreements, reports of principal, interest, paying agents, and reports. See Section 166.111, <i>Florida Statutes</i> , Municipalities, Authority to borrow. See also "BOND ADMINISTRATION RECORDS," "BOND REGISTRARS," and "BONDS AND BOND INTEREST COUPONS." <i>These records may have archival value.</i>	Permanent.
333	Bonus Records: Peer Review Evaluations	This record series consists of peer review evaluation forms used in annual performance based and/or lump-sum bonus programs. Peer review is the process by which employees in the same work unit evaluate the job performance of their "peers." These records do not become part of an employee's personnel record.	5 fiscal years.
58	Budget Records: Approved Annual Budget	This record series consists of the agency's approved annual budget and its amendments that are filed chronologically. This series does NOT include working papers, agency staff analyses, drafts, budget requests, or other supporting documentation relating to the development, modification, or implementation of an agency's final approved budget. See also "BUDGET RECORDS: SUPPORTING DOCUMENTS." <i>These records may have archival value.</i>	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.
88	Budget Records: Supporting Documents	This record series consists of any documentation supporting budget matters, including but not limited to working papers, agency staff analyses, drafts, budget requests, or other supporting documentation relating to the development, modification, or implementation of an agency's final approved budget. See also "BUDGET RECORDS: APPROVED ANNUAL BUDGET."	3 fiscal years.
334	Committee/Board Appointment Records	This record series consists of records relating to the appointment of individuals to serve on committees, boards, advisory councils, etc. The series may include, but is not limited to, applications, letters of recommendation, letters of appointment, letters of acceptance, oaths of office, resignation letters, and related correspondence and supporting documentation. See also "COMMITTEE/BOARD APPOINTMENT RECORDS: NON-SELECTED APPLICANTS."	3 fiscal years after term of office ends or committee/board is abolished.
379	Committee/Board Appointment Records: Non-Selected Applicants	This record series consists of records relating to applicants not selected to serve on committees, boards, advisory councils, etc. The series may include, but is not limited to, applications, letters of recommendation, and related correspondence and supporting documentation. See also "COMMITTEE/BOARD APPOINTMENT RECORDS."	4 anniversary years after personnel action and any litigation is resolved.
94	Complaints: Citizens/Consumers/Employees	This record series consists of individual complaints received from citizens, consumers, or employees. The records provide name, address, and telephone number of complainant, date of complaint, nature of complaint, to whom referred and date, action taken, and signature of person taking the action. This series does not include records documenting employee claims of harassment or discrimination. See also "GRIEVANCE FILES."	1 anniversary year after resolved.
210	Disaster Preparedness Plans	This record series consists of disaster preparedness and/or recovery plans adopted by an agency. <i>Florida Statutes</i> Section 252.365 requires state agencies to develop and maintain, "a disaster preparedness plan that is coordinated with the applicable local emergency management agency..." Section 252.38, <i>Florida Statutes</i> , authorizes counties and municipalities to, "develop an emergency management plan and program that is coordinated and consistent with the state comprehensive emergency management plan and program." See also "DISASTER PREPAREDNESS DRILL RECORDS" and "DIRECTIVES/POLICIES/PROCEDURES." <i>These records may have archival value.</i>	5 fiscal years after superseded or becoming obsolete. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
340	Disbursement Records: Detail	<p>This series consists of records documenting specific expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, procurement records such as requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, approvals, and related documentation; and expenditure records for disbursements made through checks, warrants, electronic fund transfers (EFT), purchasing cards, or other methods, such as payment vouchers, approvals, check registers, cancelled checks, check stubs, cancelled warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund reports, and other accounts payable and related documentation. Retention is based on Section 95.11(2), <i>Florida Statutes</i>, Statute of Limitations on contracts, obligations, or liabilities. See also "DISBURSEMENT RECORDS: SUMMARY," "PURCHASING RECORDS," and "TRAVEL RECORDS."</p>	5 fiscal years.
341	Disbursement Records: Summary	<p>This series consists of records providing summary or aggregate documentation of expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable summary and related documentation. See also "DISBURSEMENT RECORDS: DETAIL."</p>	10 fiscal years.
264	Electronic Funds Transfer Records	<p>This record series consists of the documentation necessary to establish and maintain the electronic transfer of funds. The series may include, but is not limited to: an agreement between the two parties; a form which lists both institutions' names, their routing numbers, the name(s) and authorizing signature(s) of the account holder(s); direct deposit authorizations; canceled deposit slips or checks; and documentation of the termination of service or transfer of service to a new institution. This series does not include records of specific individual deposits or payments. Retention is pursuant to Statute of Limitations for <i>Bank Deposits of Florida</i>.</p>	5 fiscal years after termination of service agreement/authorization.
24	Employment Application and Selection Records	<p>This record series consists of all records which document the selection process and justify the selection decision, including but not limited to: the job opportunity announcement and any other recruitment efforts; position description, including the knowledge, skills, and abilities (KSAs) necessary to perform the job; applications and résumés for employment, including any demographic data provided by applicants; correspondence; credential documentation; testing/examination plans, documentation, and results; background investigation/screening documentation; pre-employment health examination records; reference checks; lists of eligible candidates; lists of applicants' ratings or rankings; description of the selection process and selection techniques used; names and titles of all persons participating in the selection process; and other information that affects the selection decisions. Documentation (original or copies) regarding hired candidates should be transferred to the employee's official personnel file. See Sections 110.211 and 110.213, <i>Florida Statutes</i>, governing recruitment and selection in state employment; Section 760.11, <i>Florida Statutes</i>, Administrative and civil remedies; construction (outlining discrimination grievance procedures, including for employment discrimination allegations); and Rule 60L-29 through 60L-39, <i>Florida Administrative Code</i>, Personnel Rules. See also "PERSONNEL RECORDS" items and "POSITION DESCRIPTION RECORDS."</p>	4 anniversary years after personnel action provided any litigation is resolved.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
344	Engineering Records: Infrastructure	This record series consists of graphic and engineering records, including as-built drawings, for traffic signals and signs, streetlights, pavement markings, roads, sidewalks, pedestrian bridges, drainage ditches, electric power and traffic signal control lines, transformers, and other elements of local infrastructure. See also "ARCHITECTURAL/BUILDING PLANS: COMMERCIAL," "ARCHITECTURAL/BUILDING PLANS: PRELIMINARY DRAWINGS," "ARCHITECTURAL/BUILDING PLANS: RESIDENTIAL," and "SUBDIVISION PLANS."	Retain for life of structure/element.
167	Environmental Regulation Compliance Records	This record series consists of records documenting an agency's compliance with or efforts to meet federal, state, or local environmental regulations. The series may include, but is not limited to, environmental impact statements, environmental resource permitting records, storm water or solid waste disposal permitting records, coastal construction control line permitting records, reviews, correspondence, and supporting documents. This series covers records of agencies being regulated or monitored; it does not cover records documenting the regulatory, permitting, or monitoring activities of agencies with environmental regulatory authority.	5 fiscal years after completion of project, reporting requirement, or other applicable activity.
208	Expenditure Plans: Capital Improvement	This record series consists of capital improvement expenditure plans detailing the long-term building and capital improvement needs of the agency. These plans may demonstrate a priority listing for capital improvement expenditures as well as a time line for each project's completion. Records may also include, but are not limited to, background supporting materials and reports and related correspondence. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. <i>These</i>	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.
278	Investment Records	This record series consists of records related to the selection and maintenance of a government's investments. The series may include, but is not limited to, selection criteria, score sheets, and correspondence concerning the selection process or potential investments; annual reports of the investments; firm histories; prospectus and other research materials; and initial goals or projected recovery at the time of the initial investment. <i>These records may have archival value.</i>	10 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
403	Land Development and Planning Project Files: Denied/Abandoned Projects	This record series documents land development projects brought before local government planning or development commission or appeal bodies or before other special or ad hoc committees constituted for similar purposes, in instances when the projects were denied by the government bodies or abandoned by the developers. Records may include, but are not limited to, staff reports, determinations and evaluations, correspondence, project case files, drawings and plans, and final determinations. See also "LAND DEVELOPMENT AND	20 anniversary years after project denied or abandoned.
404	Land Development and Planning Project Files: Preliminary Drawings/Drafts	This record series consists of preliminary or draft documents used to support the creation of project documentation that is brought before the local government planning or development commission or appeal bodies, or before other special or ad hoc committees constituted for similar purposes. Records in this series are <i>not</i> brought before the local government planning or development commission or other applicable entity and are not intended to serve as documentation of planning decisions or processes. See also "LAND DEVELOPMENT AND PLANNING PROJECT FILES," "LAND DEVELOPMENT AND PLANNING PROJECT FILES: DENIED/ABANDONED PROJECTS," and "LAND	10 anniversary years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
353	Land Development and Planning Studies and Reports	This record series documents local government land use and development planning. The series may include, but is not limited to, feasibility studies, reports, analyses, projections, graphic material, and related planning documents produced by outside consultants or in-house staff. The records may relate to comprehensive planning, capital improvements, land use and open space, economic development, housing renewal, regional intergovernmental cooperation, transportation, traffic engineering, transit systems, airports, long range forecast, and other aspects of local government planning. See also "COMPREHENSIVE MASTER PLANS: ADOPTED" and "COMPREHENSIVE MASTER PLANS: ADOPTED (SUPPORTING DOCUMENTS)." See also "LAND DEVELOPMENT AND PLANNING PROJECT FILES," "LAND DEVELOPMENT AND PLANNING PROJECT FILES: DENIED/ABANDONED PROJECTS," "LAND DEVELOPMENT AND PLANNING PROJECT	Permanent.
195	Payroll Records: Supporting Documentation	This record series consists of, but is not limited to, time sheets/cards and certification reports signed by the supervisor approving hours worked by employees, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.	5 fiscal years.
389	Public Depositor Annual Report Records	This record series consists of the agency's copies of the Public Depositor Annual Report to the Chief Financial Officer (Form DA-1009 or equivalent DOR form), also known as the Public Depositor Report to the Treasurer, submitted annually to the Chief Financial Officer, State of Florida pursuant to Section 280.17(6), <i>Florida Statutes</i> , Requirements for public depositors; notice to public depositors and governmental units; loss of protection. Pursuant to Rule 69C-2.032, <i>Florida Administrative Code</i> , Execution of Forms, Proof of Authorization, this series may also include documentation of authorization to execute this report. Documentation of authorization may include copies of minutes of board meetings, charters, constitutions, bylaws, and evidence of incumbency.	5 fiscal years.
45	Records Disposition Documentation	This record series documents each disposition of public records by an agency. Agencies are required to maintain internal documentation of records dispositions pursuant to Rule 1B-24.003(9)(d), <i>Florida Administrative Code</i> , which states in part that, "For each record series being disposed of, agencies shall identify and document the following: 1. Records retention schedule number; 2. Item number; 3. Record series title; 4. Inclusive dates of the records; 5. Volume in cubic feet for paper records; for electronic records, record the number of bytes and/or records and/or files if known, or indicate that the disposed records were in electronic form; and 6. Disposition action (manner of disposition) and date." Disposition may include either destruction of records or transfer of legal custodianship of the records to another agency. See also "RECORDS MANAGEMENT COMPLIANCE STATEMENTS" and	Permanent.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
322	Records Management Compliance Statements	This record series consists of the agency's copy of records management compliance statements submitted annually to the Department of State, Records Management Program. The statements indicate the agency's compliance or non-compliance with Florida's public records management statutes and <i>Florida Administrative Code</i> rules, including documentation of the quantity of records dispositions and the agency's designated Records Management Liaison Officer. Compliance reporting is required pursuant to Rule 1B-24.003(11), <i>Florida Administrative Code</i> , which requires that, "Each agency shall submit to the Division, once a year, a signed statement attesting to the agency's compliance with records disposition laws, rules, and procedures." See also "RECORDS DISPOSITION DOCUMENTATION" and "RECORDS RETENTION SCHEDULES: AGENCY SPECIFIC."	1 fiscal year.
297	Resolutions	This record series consists of formal expressions of opinion, intention, or decision by a governing body concerning administrative matters before the governing body or relating to the governing body's areas of responsibility. See also "RESOLUTIONS; SUPPORTING DOCUMENTS," "CHARTERS/AMENDMENTS/BYLAWS/CONSTITUTIONS," "DIRECTIVES/POLICIES/PROCEDURES," "ORDINANCES," and "PROCLAMATIONS." <i>These records may have archival value.</i>	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.
143	Resolutions: Supporting Documents	This record series consists of documentation used in formulating resolutions of a governing body. The documentation may include correspondence, memoranda, public requests, drafts and working papers, letters of support from civic and political bodies, and samples of similar resolutions from other bodies. See also "DIRECTIVES/POLICIES/PROCEDURES" and "RESOLUTIONS."	3 calendar years after date of resolution.
240	Salary Schedules	This record series consists of a list or report indicating the salary classification/range for each position or pay grade in an agency. See also "POSITION DESCRIPTION RECORDS" and "SALARY COMPARISON REPORTS." <i>These records may have archival value.</i>	10 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
97	Vendor Files	This record series consists of records documenting services offered and/or provided by individual vendors. The series may include, but is not limited to, vendor background information; product/service and price lists; purchase/lease and payment histories; copies of invoices, purchase orders, and receiving reports; payment credit documentation; and other related records.	3 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
332	Architectural/Building Plans and Permits: Abandoned/Withdrawn	This record series consists of building plans and permit applications that have been submitted for review but were abandoned or withdrawn by the applicant with no permit issued, or upon verification that no work was performed under the permit. The retention is based on Florida Building Code 104.1.6, Time Limitations: "An application for a permit for any proposed work shall be deemed to have been abandoned 6 months after the date of filing for the permit, unless before then a permit has been issued. One or more extensions of time for periods of not more than 90 days each may be allowed by the building official for the application, provided the extension is requested in writing and justifiable cause is shown." This record series consists of system generated audit trails tracking events relating to records in critical information systems including, but not limited to, systems containing patient records, law enforcement records, public health and safety records, clinical trial records, voter and election records, and financial transaction records. Audit trails link to specific records in a system and track such information as the user, date and time of event, and type of event (data added, modified, deleted, etc.). Since audit trails may play an integral part in prosecution, disciplinary actions, or audits or other reviews, agencies are responsible for ensuring that internal management policies are in place for retaining audit trails as long as necessary for these purposes.	6 months after last action.
393	Audit Trails: Critical Information Systems	This record series consists of system generated audit trails tracking events relating to records in critical information systems including, but not limited to, systems containing patient records, law enforcement records, public health and safety records, clinical trial records, voter and election records, and financial transaction records. Audit trails link to specific records in a system and track such information as the user, date and time of event, and type of event (data added, modified, deleted, etc.). Since audit trails may play an integral part in prosecution, disciplinary actions, or audits or other reviews, agencies are responsible for ensuring that internal management policies are in place for retaining audit trails as long as necessary for these purposes.	Retain each audit trail entry as long as the record to which the entry relates.
71	Bid Records: Capital Improvement Unsuccessful Bids	This record series consists of information relative to the processing and letting of capital improvement unsuccessful bids including, but not limited to, legal advertisements, "Requests for Proposals," "Requests for Qualifications," "Letters of Interest," "Invitations to Bid," "Invitations to Negotiate," technical specifications, correspondence, bid tabulations, and bid responses. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) that add to the value and extend the useful life of the property, including construction of new buildings.	5 fiscal years after awarded or bid project cancelled.
64	Contracts/Leases/Agreements: Capital Improvement/Real Property	This record series consists of legal documents, correspondence, reports, etc., relating to the negotiation, fulfillment, and termination of capital improvement or real property contracts, leases, or agreements to which the agency is a party, including contracts, leases, or agreements with architects, engineers, builders, and construction companies. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. "Real Property" means land, buildings, and fixtures. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. See also "CONTRACTS/LEASES/AGREEMENTS: NON-CAPITAL IMPROVEMENT."	10 fiscal years after completion or termination of contract/lease/agreement.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
352	Land Development and Planning Project Files	This record series documents land development projects brought before local government planning or development commission or appeal bodies or before other special or ad hoc committees constituted for similar purposes. Records may include, but are not limited to, staff reports, determinations and evaluations, correspondence, project case files, drawings and plans, and final determinations. See also "LAND DEVELOPMENT AND PLANNING PROJECT FILES: DENIED/ABANDONED PROJECTS," "LAND DEVELOPMENT AND PLANNING PROJECT FILES: PRELIMINARY DRAWINGS/DRAFTS," and "LAND DEVELOPMENT AND PLANNING STUDIES AND REPORTS."	Permanent.
68	Records Retention Schedules: Agency Specific	This record series consists of copies of records retention schedules approved by the Department of State, Records Management Program for records that are specific to an individual agency's programs and activities and are not covered by a general records retention schedule. Agency-specific retention schedules are established pursuant to Rule 1B-24.003(1)-(8), <i>Florida Administrative Code</i> , Section 119.021(2)(a), <i>Florida Statutes</i> , and Section 257.36(6), <i>Florida Statutes</i> . See also "RECORDS MANAGEMENT COMPLIANCE STATEMENTS" and "RECORDS DISPOSITIONAL DOCUMENTATION."	Permanent.
207	Charters/Amendments/Bylaws/Constitutions	This record series consists of foundation documents establishing an organization and its mission, functions, duties and responsibilities, and organizational structure. See also "ORDINANCES," "PROCLAMATIONS," and "RESOLUTIONS." <i>These records may have archival value.</i>	Permanent.
347	Financial History Summary Records	This record series consists of records providing a periodic summary of an agency's receipts and disbursements over the course of an agency's history. The series may consist of annual summary general ledgers, annual financial reports, or equivalent records in other forms.	Permanent.
157	Federal Income/Employment Tax Forms/Reports	This record series consists of tax withholding and reporting forms including, but not limited to, W-2, W-4, W-5, W-9, 941-E, 1096, 1099, and 1099-INT. Retention period is pursuant to 26CFR31.6001-1(e)(2), Place and Period for Keeping Records.	4 years from the tax due date (April 15) of the year to which the record applies, or for W-4s, four years from the last tax due date of the year in which the employee separated from employment or submitted a newer W-4
271	Fee/Service Schedules	This record series consists of a price sheet or report identifying the types of goods or services provided by the agency and any associated fees. The series may also include supporting documents used to determine service costs and fees. The price sheet or report may be reviewed and revised as necessary.	3 fiscal years after obsolete or superseded.
231	Electronic Records Software and Documentation	This record series consists of proprietary and non-proprietary software as well as related documentation that provides information about the content, structure, and technical specifications of computer systems necessary for retrieving information retained in machine-readable format. These records may be necessary for an audit process.	Retain as long as software-dependent records are retained.
106	Feasibility Study Records	This record series consists of working papers, correspondence, consulting firm reports, and management committee reports investigating various projects of the governing agency. These files cover potential projects under consideration or those ideas which are studied and discarded by a governmental agency. If the agency decides to continue with the project, these records should be scheduled under one of the "Project Files" items. <i>These records may have archival value.</i>	3 fiscal years after completion of study. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical</i>

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
67	Final Orders Records	<p>This record series consists of all final agency orders and any material incorporated by reference, a current final orders hierarchical subject matter index, and a list of all final orders not required to be indexed. "Final order" is defined in Section 120.52, <i>Florida Statutes</i>, as, "a written final decision which results from a proceeding under s. 120.56, s. 120.565, s. 120.569, s. 120.57, s. 120.573, or s. 120.574, which is not a rule, and which is not excepted from the definition of a rule, and which has been filed with the agency clerk, and includes final agency actions which are affirmative, negative, injunctive, or declaratory in form. A final order includes all materials explicitly adopted in it. The clerk shall indicate the date of filing on the order." The permanent retention is pursuant to Section 120.53(3), <i>Florida Statutes</i>. For retention of supporting documentation such as notices, pleadings, motions, etc., that are not incorporated by reference into the final order see "FINAL ORDERS: SUPPORTING DOCUMENTS." See also "LITIGATION CASE FILES" and "MINUTES: OFFICIAL MEETINGS." For Chapter 162, <i>Florida Statutes</i>, proceedings,</p>	Permanent.
257	Child Care Records	<p>This record series consists of information on the children enrolled in a child care facility, including, but not limited to, information and forms required by law such as the child's legal name, birth date, and preferred nicknames; parents' names, addresses, and telephone numbers; names of persons allowed to remove child from the facility; physical identification; emergency information; physician information; facility brochure statements; disciplinary procedure statements; procedures for a handicapped child as applicable; enrollment forms; immunization record exemption forms; and health forms. Refer to <i>Florida Statutes</i>, Sections 1003.22 regarding school-entry health examinations and immunization against communicable diseases; and 1003.23 regarding attendance records and reports.</p>	5 calendar years after termination of enrollment.
237	Code Violation Records: No Citation Issued	<p>This record series documents code enforcement activities in response to code or ordinance violations in instances when no citation is issued. Records may include, but are not limited to, evidence of verbal or written warnings, photographs, on-site inspection notes, copies of the first and second violation notices, and orders to appear. If a citation is issued and the process continues to a Code Enforcement Board hearing or a Special Master proceeding,</p>	3 anniversary years after case is closed.
258	Commodity Supplemental Food Program Records	<p>This record series consists of records documenting the receipt, inventory, and disbursement of U. S. Department of Agriculture supplemental foods, and the receipt and disbursement of administrative funds, including reports of racial and ethnic participation and complaints of improper disbursement or denial of services. Refer to 7CFR247.29, Commodity Supplemental Food Program – Reports and Recordkeeping, for federal recordkeeping, reporting, and retention requirements.</p>	5 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
335	Communications Audio Recordings	This record series consists of audio recordings of radio and telephone communications and complaint calls. The series includes recordings of telephone calls to and from the police, sheriff department, or other dispatch office/agency, including 911 calls. The recordings are made for backup of activity reports, complaint records, and office operations, such as to verify times complaints are telephoned into the department or office/agency or for quality assurance reviews of customer service calls. Since these recordings may play an integral part in prosecution or disciplinary actions, agencies are responsible for ensuring that internal management policies are in place establishing criteria for which recordings should be retained for further investigation. See also "911 RECORDS: LOGS."	30 days.
33	Minutes: Other Meetings	This record series consists of minutes and all supporting documentation from meetings which are not official meetings as defined in Section 286.011(1), Florida Statutes. These records may have archival value.	1 anniversary year after date of meeting. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
377	911 Records: Logs	This record series consists of a daily listing of 911 telephone calls received indicating time, address, complaint, officer handling the call, handling time, telephone number called from, remarks, and reference signal. This may or may not include a verbatim transcript of the 911 audio recording. The log may be generated from an automated system such as the Automatic Number Indicator System (ANI). See also "COMMUNICATIONS AUDIO RECORDINGS" and "RADIO LOGS."	1 anniversary year after received.
189	Access Control Records	This record series consists of records pertaining to employee or contractor access to a facility or resource (e.g., office building, secure office area, parking facility, computer network) including, but not limited to, arrival/departure data, key assignment records, identification badge records, parking assignment records, network account and permission records, etc. This series does not include records relating to visitors, such as visitor logs or visitor badges.	1 anniversary year after superseded or employee separates from employment.
244	Adjustment Hearing Case Files: Building Code Board (Commercial)	This record series consists of case files documenting approval or denial of requests to construct or modify a structure in a manner not in conformance with the building code.	Retain for life of structure OR 10 anniversary years after case closed, whichever is later.
331	Adjustment Hearing Case Files: Building Code Board (Residential)	This record series consists of case files documenting approval or denial of requests to construct or modify a structure in a manner not in conformance with the building code.	10 anniversary years after case closed.
2	Administrative Convenience Records	This record series consists of DUPLICATES of correspondence, reports, publications, memoranda, etc., maintained for the convenience of officials and employees in carrying out their duties. The material filed in this series is NOT the official file or record copy. Do NOT use this item if records fall under a more appropriate retention schedule item.	Retain until obsolete, superseded, or administrative value is lost.
3	Administrative Support Records	This record series consists of records relating to internal administrative activities rather than the functions for which the office exists. These records document day-to-day office management and do not serve as official documentation of office programs. Examples are an individual's daily activity tracking log used to compile periodic activity reports; sign-up sheets for staff use of office equipment or facilities (e.g., reserving a meeting room); and records documenting operating and use of an internal staff library. Do NOT use this item if records fall under a more appropriate retention schedule item or if the unique content/requirements of the records necessitate that an individual retention schedule	Retain until obsolete, superseded, or administrative value is lost.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
82	Affirmative Action Records	This record series consists of records relating to an agency's affirmative action plan, including reports submitted to the Equal Employment Opportunity Commission (EEOC), discrimination complaints, correspondence, and investigation records. If the records document compliance under a federal grant program, use the applicable GRANT FILES item or PROJECT FILES: FEDERAL. See also "EQUAL EMPLOYMENT OPPORTUNITY COMPLIANCE RECORDS" and "MINORITY BUSINESS CERTIFICATION CASE FILES."	2 anniversary years provided litigation has been resolved.
234	Animal Control Records	This record series consists of copies of animal adoption applications, registrations, licenses, violation notices, health department correspondence, tag receipts, rabies alerts, rabies vaccination certificates, sodium pentobarbital administration records, quarantine case files, euthanasia decrees, trap records, neglect or abuse cases which have not resulted in litigation, and patient medical records for a limited service veterinary medical practice clinic. Limited service veterinary medical practice records may include: specific information on the identification of each animal and its owner, indication of the parasitic procedure, recommendations of the future immunizations and procedures, the medication administered, the dates and dosages of each medicine, the route and frequency of administration, and the tests performed and results received. Sodium pentobarbital administration records may include: the date of use, identification of the animal on which it was used, the amount administered, the signature of the person administering the drug, the signature of the on-site administrator certifying at least once a month the accuracy of the records. These records are subject to audit by the Drug Enforcement Administration. The series includes records maintained by animal control agencies and shelters documenting the intake and disposition of animals. Please refer to Section 381.0031, <i>Florida Statutes</i> (Epidemiological research; report of diseases of public health significance to department), Section 823.15, <i>Florida Statutes</i> (Dogs and cats released from animal shelters or animal control agencies; sterilization requirement), Section 828.30, <i>Florida Statutes</i> (Rabies vaccination of dogs, cats, and ferrets), and <i>Florida Administrative Code</i> .	3 fiscal years.
247	Annexation Records	This record series consists of a description and related documentation of both approved and disapproved annexations of property by local government that would change municipal boundaries or lines. The records may include correspondence, reports, maps, voluntary petitions, certifying statements, and municipal service plans.	Permanent.
380	Annual Report to the Board of County Commissioners	This record series consists of annual reports required of each county officer who receives any expenses or compensation in fees, commissions, or other remuneration. The report contains an annual listing of all such fees, commissions, or remuneration, and shows in detail the purpose, character, and amount of all official expenses and the unexpended budget balance. This report is pursuant to Section 218.36, <i>Florida Statutes</i> , County officers; record and report of fees and disposition of same. These records may have archival value.	5 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
246	Annual Reports: County Government	This record series consists of the annual report of the county administrator to the board of county commissioners pursuant to Section 125.74(1)(b), <i>Florida Statutes</i> , which reads in part, "the administrator may...Report to the board on action taken pursuant to any directive or policy within the time set by the board and provide an annual report to the board on the state of the county, the work of the previous year, and any recommendations as to actions or programs the administrator deems necessary for the improvement of the county and the welfare of its residents." This is NOT the annual financial report required under Section 218.32, <i>Florida Statutes</i> , nor is it the annual financial audit report required under Section 218.39, <i>Florida Statutes</i> , and Chapters 10.558(3), 10.807(3), and 10.857(4) of the Rules of the Auditor General of the State of Florida. See also "ANNUAL REPORTS: GOVERNING BODY" and "FINANCIAL REPORTS: ANNUAL (LOCAL GOVERNMENT)." <i>These records</i>	10 fiscal years.
245	Annual Reports: Governing Body	This record series consists of the annual program, narrative, and statistical report issued by the highest level of authority within an agency. It is a comprehensive compilation of all annual reports submitted by departments, divisions, bureaus, program offices, and other subdivisions including boards, commissions, and dependent special districts. This is NOT the annual financial report required under Section 218.32, <i>Florida Statutes</i> , nor is it the annual financial audit report required under Section 218.39, <i>Florida Statutes</i> , and Chapters 10.558(3), 10.807(3), and 10.857(4) of the Rules of the Auditor General of the State of Florida. See also "ANNUAL REPORTS: COUNTY GOVERNMENT," "AUDITS: AUDITOR GENERAL," "AUDITS: INDEPENDENT," and "FINANCIAL REPORTS: ANNUAL (LOCAL GOVERNMENT)." <i>These records may have archival value.</i>	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records
252	Architectural/Building Plans: Residential	This record series consists of graphic and engineering records (blueprints, elevations, specification plans, as-builts, etc.) that depict conceptual as well as precise measured information for the planning and construction of, or additions to, residential buildings and single family residences. The record copy is held by the local government permitting authority (often a building department). Other governmental departments may hold duplicates for their reference use. Refer to Chapter 553, <i>Florida Statutes</i> , Building Construction Standards, and Section 95.11(3)(c), <i>Florida Statutes</i> , Statute of Limitations regarding design, planning, or construction of an improvement to real property. See also "ARCHITECTURAL/BUILDING PLANS: COMMERCIAL," "ARCHITECTURAL/BUILDING PLANS: PRELIMINARY DRAWINGS," "ARCHITECTURAL/BUILDING PLANS AND PERMITS: ABANDONED/WITHDRAWN," and "ENGINEERING RECORDS:"	10 anniversary years after issuance of certificate of occupancy.
249	Attendance Records: Community Service	This record series consists of, but is not limited to, time sheets, time cards, and sign-in logs for community service workers performing work in accordance with a court order or as part of a school or other community service program. These individuals do not receive any financial remuneration or retirement benefits for community service hours worked. Court-ordered community service workers must document their employment for the court or be subject to jail time, fine, or forfeiture.	1 calendar year after last date of service.
394	Audit Trails: Routine Administrative Information Systems	This record series consists of system-generated audit trails tracking events relating to records in information systems used for routine agency administrative activities. Audit trails link to specific records in a system and track such information as the user, date and time of event, and type of event (data added, modified, deleted, etc.). Since audit trails may play an integral part in prosecution, disciplinary actions, or audits or other reviews, agencies are responsible for ensuring that internal management policies are in place for retaining audit trails.	Retain until obsolete, superseded, or administrative value is lost.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
73	Audits: Internal	This record series consists of a report issued by an internal auditor to establish the position of the agency being audited against its standard of performance. The audits may be instigated by any agency, organization, or internal management. Records of internal audits for state agencies are created pursuant to Section 11.45, <i>Florida Statutes</i> , Definitions;	5 fiscal years.
83	Audits: State/Federal	This record series consists of a report issued by a federal or state auditor to establish the position of the agency being audited against its standard of performance. The audits may be instigated by any agency, organization, or internal management. Records of such audits for state agencies are created pursuant to Section 11.45(3), <i>Florida Statutes</i> , Definitions;	10 fiscal years. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of</i>
397	Ballots	This record series consists of ballots and related records for elections conducted to determine issues not governed by Florida election laws . This may include votes on issues addressed by municipal pension board members, advisory councils and committees; election of a chair by board members; election of members of a pension board by employees; and other similar instances. The series may include, but is not limited to: nomination forms, ballots, envelopes, vote tally sheets, and related unused forms. NOTE: For ballots and vote sheets for votes that are required to be taken in public by public officers at public meetings as defined in Section 286.011, <i>Florida Statutes</i> , use MINUTES OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS). NOTE: For ballots and other records relating to elections governed by Florida election laws, use General Records Schedule GS3 for Election Records .	30 days after vote count or cancellation of election.
87	Bargaining Records	This record series consists of contracts and supporting documentation related to a contract or agreement between a public agency and a labor organization or employee union.	5 fiscal years after expiration or cancellation of contract.
226	Bonds and Bond Interest Coupons	This record series consists of retired bonds and bond interest coupons that have been redeemed. Information in these records may include, but is not limited to, identifying date, number of each bond, and quality and value of bond by maturity. Retired bonds and bond interest coupons may only be disposed of provided payments have been recorded in the bond register. See also "BOND ADMINISTRATION RECORDS," "BOND REGISTERS," and "BOND RESOLUTIONS/ORDINANCES."	5 fiscal years after paid, exchanged, or transferred and recorded in bond register.
221	Business Tax Receipt Records/Occupational Licenses	This record series documents the method by which a local governing authority grants the privilege of engaging in, or managing, any business, profession, or occupation within its jurisdiction pursuant to Chapter 205, <i>Florida Statutes</i> , Local Business Taxes. The series includes applications, renewal cards, business tax receipts, and supporting documentation. This series does not cover records relating to the issuance of business or occupational licenses by state agencies. See also "LICENSES: CERTIFICATE OF COMPETENCY RECORDS" and "LICENSES: CERTIFICATE OF COMPETENCY RECORDS".	1 calendar year after expiration, revocation, or denial of business tax receipt/license.
11	Cabinet Affairs Files	This record series consists of the Cabinet agendas, minutes, backup materials, and other information received from any office on all subject matters relating to a Cabinet agenda item or a potential agenda item. The State of Florida's record copy is held by the Executive Office of the Governor. See also "MINUTES: OFFICIAL MEETINGS," "MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS)," and "MINUTES: OFFICIAL MEETINGS (SUPPORTING DOCUMENTS)." <i>These records</i>	Record copy (Governor's Office). Permanent.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
89	Calendars	This record series consists of calendars, appointment books, planners, or other records showing official daily appointments and meetings. The series might also include lists of "prioritized daily tasks," background materials, issues for discussion, and speaking points or remarks. This series does NOT include the record copy of speeches, which are covered by "PUBLIC INFORMATION FILES." (Item #128).	1 anniversary year.
235	Cemetery Records	This record series consists of a record of each burial showing the date of burial and name of person buried, together with lot, plot, and space in which the burial was made. These records related to government lands and operations, not to private cemeteries. These records may have archival value.	Permanent.
255	Certificate of Occupancy: Commercial	This record series consists of a certificate issued by the local governing authority's jurisdiction for a commercial structure, new addition, or remodeling. This certificate identifies the structure as meeting or exceeding the local building codes and constitutes final approval for habitation. The series may also include the certificate of inspection initiated by the building department/office and used by the fire inspector when inspecting a building to determine if the type of occupancy is suitable for the intended use. Refer to <i>Florida Statutes</i> , Chapter 553, Building Construction Standards, and Section 95.11(3)(c), Statute of Limitations regarding design, planning, or construction of an improvement to real property.	Retain for life of structure OR 10 anniversary years after issuance of certificate of occupancy or termination of contract with professional engineer, registered architect, or licensed contractor, whichever is later.
256	Certificate of Occupancy: Residential	This record series consists of a certificate issued by the local governing authority's jurisdiction for a residential structure, new addition, or remodeling. This certificate identifies the structure as meeting or exceeding the local building codes and constitutes final approval for habitation. The series may also include the certificate of inspection initiated by the building department/office and used by the fire inspector when inspecting a building to determine if the type of occupancy is suitable for the intended use. Refer to <i>Florida Statutes</i> , Chapter 553, Building Construction Standards, and Section 95.11(3)(c), Statute of Limitations regarding design, planning, or construction of an improvement to real property.	10 anniversary years after issuance of certificate of occupancy.
275	Client Case Files: Human/Social Services	This record series consists of the client case files for citizens receiving assistance from a county or city social services agency. The series may pertain to, but is not limited to, low cost energy assistance programs; emergency payments for electricity, medicine, medical care, food, or rent; and referrals to a doctor or social services organization. The series may also include claim documentation and copies of monthly, quarterly, and/or annual reports which are submitted by the local government agency to the Agency for Health Care Administration as provided by Sections 154.301-154.331, <i>Florida Statutes</i> , Health Care Responsibility For Indigents; and Chapter 59H-1, <i>Florida Administrative Code</i> , Florida Health Care Indigency Eligibility Certification Standards.	5 fiscal years.
310	Client Case Files: Veteran Services	This record series consists of case files relating to veterans receiving various types of assistance, including but not limited to, copies of the following documents: proof of military service; applications for various Veteran Administration (VA) benefits; marriage, death, divorce, and birth certificates; incoming and outgoing correspondence relating to the development and status of claims; change of address forms; and all other VA forms which are used in development of claims for VA benefits. The originals of all of these documents are forwarded to the Veterans Administration for processing. The series may also include a client case file index providing such information as name, social security number, employment data, other sources of income, death records, and additional notes on pending	5 fiscal years after case closed.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
236	Code Enforcement Hearing Case Files	This record series consists of case files documenting code violation hearings before the Code Enforcement Board or a Special Master, including affidavits, exhibits, letters, photographs, orders, and any supporting documentation and working papers relating to the case. Refer to Chapter 162, <i>Florida Statutes</i> , County or Municipal Code Enforcement. This series also includes records of hearings of red light camera violation appeals heard by the Code Enforcement Board or Special Magistrate in accordance with Section 316.0083(1)(b)1.a., <i>Florida Statutes</i> , Mark Wandall Traffic Safety Program; administration; <i>CODE VIOLATION RECORDS: NO CITATION ISSUED.</i>	5 fiscal years after case is closed.
398	Code Violation Records: Citation Issued	This record series documents code enforcement activities in response to code or ordinance violations in instances when citations were issued. Records may include, but are not limited to, evidence of verbal or written warnings, photographs, on-site inspection notes, copies of the first and second violation notices, and orders to appear. If the process continues to a Code Enforcement Board hearing or a Special Master proceeding, the records become part of the Code Enforcement Hearing Case Files. Refer to Chapter 162, <i>Florida Statutes</i> , County or Municipal Code Enforcement. See also " <i>CODE ENFORCEMENT HEARING CASE FILES</i> " and " <i>CODE VIOLATION RECORDS: NO CITATION ISSUED.</i> "	5 fiscal years after case is closed.
166	Comprehensive Master Plans: Adopted	This record series consists of adopted original and succeeding plans of local governmental agencies required by the State of Florida, including, but not limited to: maps, surveys, site plans, and any other material comprising or incorporated into the adopted comprehensive plan and all associated amendments. The plans may contain elements such as: growth management, sanitary sewer records, drainage records, future land use records, traffic circulation, economic assumptions, conservation, housing, recreation and open space, solid waste, electric utilities, potable water, intergovernmental coordination, mass transit, and all other local government related functions. Refer to Florida's Growth Management Act: Chapter 163, Part II, <i>Florida Statutes</i> , Community Planning Act. See also " <i>COMPREHENSIVE MASTER PLANS: ADOPTED (SUPPORTING DOCUMENTS).</i> " These	Permanent.
174	Comprehensive Master Plans: Adopted (Supporting Documents)	This record series consists of items used in preparing, but not incorporated into, the adopted original and succeeding plans of local governmental agencies required by the State of Florida. The supporting documents may include: additional maps, surveys, site plans, correspondence, public opinion polls, copies of relevant studies or analyses, and other materials which support the proposed plan. Refer to Florida's Growth Management Act: Chapter 163, Part II, <i>Florida Statutes</i> , Community Planning Act. See also " <i>COMPREHENSIVE MASTER PLANS: ADOPTED.</i> " These records may have archival	5 anniversary years after adopted. Agencies should ensure appropriate preservation of records determined to have long-term historical value.
391	Computer Logs	This record series consists of firewall logs, system logs, network logs, or other logs used to maintain the integrity and security of the agency's computer systems. The logs may record such information as: source and destination Internet Protocol (IP) addresses; user identification information; files, directories, and data that have been accessed; user rights; and running applications and databases. Since these logs may play an integral part in prosecution or disciplinary actions, agencies are responsible for ensuring that internal management policies are in place establishing criteria for which logs or entries should be	30 days or until review of logs is complete, whichever occurs first.
337	Copyright Release/Authorization Documentation	This record series consists of releases or other documentation authorizing the agency to publish copyrighted materials, including publication on the Internet. The series includes release/authorization forms, correspondence, and related documentation.	Permanent.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
17	Correspondence and Memoranda: Administrative	This record series consists of routine correspondence and memoranda of a general nature that are associated with administrative practices but that do not create policy or procedure, document the business of a particular program, or act as a receipt. See also "CORRESPONDENCE AND MEMORANDA: PROGRAM AND POLICY DEVELOPMENT," "DIRECTIVES/POLICIES/PROCEDURES," and "INFORMATION REQUEST RECORDS." <i>These records may have archival value.</i>	3 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
338	Correspondence and Memoranda: Program and Policy Development	This record series consists of correspondence and memoranda documenting policy development, decision-making, or substantive programmatic issues, procedures, or activities. See also "ADMINISTRATOR RECORDS; AGENCY DIRECTOR/PROGRAM MANAGER," "CORRESPONDENCE AND MEMORANDA: ADMINISTRATIVE," and "DIRECTIVES/POLICIES/PROCEDURES." <i>These records may have archival value.</i>	5 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
339	Deferred Compensation Summary Reports	This record series consists of reports provided to the agency by deferred compensation providers summarizing contributions, gains, losses, and other fund activities over the course of the reporting period. These are not reports of individual employees' contributions or account activities.	Retain until obsolete, superseded, or administrative value is lost.
186	Directives/Policies/Procedures	This record series consists of the official management statements of policy for the organization, supporting documents, and the operating procedures which outline the methods for accomplishing the functions and activities assigned to the agency. The series may include, but is not limited to, such materials as employee handbooks, standard operating procedures, and correspondence and memoranda stating the policies and procedures to be followed by employees. See also "ADMINISTRATOR RECORDS; AGENCY DIRECTOR/PROGRAM MANAGER," "CORRESPONDENCE AND MEMORANDA: ADMINISTRATIVE," "CORRESPONDENCE AND MEMORANDA: PROGRAM AND POLICY DEVELOPMENT," "DISASTER PREPAREDNESS PLANS," and "DISASTER PREPAREDNESS DRILL RECORDS." <i>These records may have archival value.</i>	2 anniversary years after superseded or becoming obsolete. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
259	Disaster Preparedness Drill Records	This record series consists of the results of disaster preparedness exercises and supporting documents including scenarios, location of safety related drills, timetables, response times, probable outcomes, areas of difficulty descriptions of how difficulties were resolved, and areas for improvement. The types of drills include, but are not limited to, fire, tornado, safety, hurricane, and SARA (Superfund Amendments and Reauthorization Act) chemical spills. Section 252.365(3)(b), <i>Florida Statutes</i> , requires state agencies to include in their disaster preparedness plans, "schedules and procedures for periodic tests, training, and exercises." Section 252.38, <i>Florida Statutes</i> , authorizes counties and municipalities to "develop an emergency management plan and program that is coordinated and consistent with the state comprehensive emergency management plan and program." See also "DISASTER PREPAREDNESS PLANS," "DIRECTIVES/POLICIES/PROCEDURES," and "INSPECTION RECORDS: FIRE/SECURITY/SAFETY/HEALTH."	2 calendar years provided reviews have been conducted.
321	Disaster Relief Records	This record series consists of all documentation related to the distribution, receipt, or expenditure of state or federal funds for natural or man-made disasters, including, but not limited to, major storms, floods, fires, tornadoes, and hurricanes. The records may include applicable disaster relief funding agreements, expenditure reports, and supporting documentation, including, but not limited to, copies of time sheets, payroll records, billing statements, receipts, purchases, executed contracts, invoices, canceled checks, and daily activity reports. For federal retention requirements, refer to 44CFR13.42, Emergency Management Information System.	5 fiscal years after submission of final expenditure report or receipt of last payment, whichever is later.
98	Disciplinary Case Files: Employees	This record series documents the investigation of allegations of employee misconduct and/or violation of department regulations or orders, state or federal statutes, or local ordinances. The series may include, but is not limited to, statements by the employee, witnesses, and the person filing the complaint. Cases include both formal and informal disciplinary proceedings relating to allegations that were determined as sustained, not sustained, unfounded, or exonerated. "Formal discipline" is defined as disciplinary action involving demotion, removal from office, suspension, or other similar action. "Informal discipline" is defined as any disciplinary action involving written and verbal reprimands, memoranda, or other similar action. These records are filed separately from the employee personnel file, but the final action summary becomes part of the personnel file. See also "EMPLOYEE CONDUCT COUNSELING RECORDS," "PERSONNEL RECORDS" items.	5 anniversary years after final action.
399	Domestic Partnership Registry Records	This record series documents domestic partnerships established and dissolved by law or ordinance. Records may include, but are not limited to, Affidavits of Domestic Partnership, domestic partnership amendments, Affidavits of Termination of Domestic Partnership, and other supporting or related documentation.	Permanent

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
342	Donation Records	This record series documents donations of funds, property, historical documents, artifacts, or other items of long-term value or significance to a public agency or institution including, but not limited to, donations to the collections of cultural heritage institutions such as public archives and museums. The series may include, but is not limited to, correspondence; deeds of gift and/or other transfer documentation; description and/or value of item(s) donated; and documentation of the purpose of the donation and any limitations/restrictions on use. See also "ENDOWMENTS/BEQUESTS/TRUST FUND RECORDS."	Permanent.
242	Drafts and Working Papers	This record series consists of materials used in developing, compiling, and assembling a final product such as an agency report or database. The series may include, but is not limited to, copies of correspondence or memoranda; circulated drafts; data entry forms; notes; calculations; and other supporting documents. Drafts of documents that could have a significant effect on an agency's programs, functions, and responsibilities (for instance, agency mission statements or major policy initiatives) should be placed under the record series "ADMINISTRATOR RECORDS: AGENCY"	Retain until obsolete, superseded, or administrative value is lost.
260	Drug Test Case Files	This record series documents drug testing of individuals under Florida's Drug-Free Workplace Act, or as required for Commercial Drivers License (CDL) or other drivers under U.S. Department of Transportation regulations. The case file may include, but is not limited to, documentation of decisions to administer reasonable suspicion or post-accident testing, or verifying the existence of a medical explanation of the inability of the driver to provide adequate breath or a urine specimen for testing; the employer's copy of a drug or alcohol test form, including the results of the test; a copy of the controlled substances test chain of custody control form; documents sent by the Medical Review Officer (MRO) to the employer; notice to report for testing; affidavit signed by the employee stating any prescription drugs or over-the-counter medication currently being taken; and final clearance to resume working. This record series can also consist of documentation relating to an employee's refusal to take or submit samples for an alcohol and/or controlled substances test(s). Refer to Sections 112.0455(7) and (8), <i>Florida Statutes</i> (Florida Drug-Free Workplace Act, types of testing and testing procedures), Section 443.1715(3)(b), <i>Florida Statutes</i> (confidentiality of drug-test records), and 49CFR382.401 (Handling of Test Requirements for the use of the evidential breath testing device (EBT). The series may include, but is not limited to, equipment testing, maintenance and repair records; equipment checklists; external calibration checks and equipment readings. Refer to 49CFR40 (Procedures for Transportation Workplace Drug Testing Programs) and 49CFR382.401 (Handling of Test Results, Records Retention, and Confidentiality: Records Retention). See also "PUBLIC TEST PROGRAM ADMINISTRATOR RECORDS."	5 anniversary years after final action.
261	Drug Test Equipment Records	This record series consists of records documenting compliance with calibration and other requirements for the use of the evidential breath testing device (EBT). The series may include, but is not limited to, equipment testing, maintenance and repair records; equipment checklists; external calibration checks and equipment readings. Refer to 49CFR40 (Procedures for Transportation Workplace Drug Testing Programs) and 49CFR382.401 (Handling of Test Results, Records Retention, and Confidentiality: Records Retention). See also "PUBLIC TEST PROGRAM ADMINISTRATOR RECORDS."	5 anniversary years.
262	Drug Test Program Administration Records	This record series documents the administration of an alcohol and controlled substance testing program under Florida's Drug-Free Workplace Act, or as required for Commercial Drivers License (CDL) or other drivers under U.S. Department of Transportation regulations. This series may include, but is not limited to, annual program summaries, logs, information on random selection processes, statistical information, test results, copies of materials on alcohol misuse and controlled substance use awareness, copies of employer's policy, and copies of testing policies and procedures. Refer to 49CFR382.401 (Handling of Test Results, Records Retention, and Confidentiality: Records Retention) and 49CFR382.403 (Reporting of Results in a Management Information System). See also "DRUG TEST	5 anniversary years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
266	Emergency Operations Records: Five Year Strategic Plan	This record series consists of five year strategic plans addressing areas and objectives for improvement. The series may include plan amendments approved by the state during the five year period. These plans were required under a partnership agreement between the Department of Community Affairs and the Federal Emergency Management Agency; this particular partnership function is no longer in effect, thus the records are no longer being created. See also "DISASTER PREPAREDNESS PLANS."	3 anniversary years after plan expires.
267	Emergency Operations Records: List of Special Needs or Transportation Clients	This record series consists of a listing of all applicants who are accepted for special needs or transportation services due to physical, mental, or sensory disabilities. The list may change often as individuals' status or needs change. Refer to Section 252.355, <i>Florida Statutes</i> , Emergency Management, Registry of Persons With Special Needs, which requires that, "each local emergency management agency in the state shall maintain a registry of persons with special needs located within the jurisdiction of the local agency..." See also "EMERGENCY OPERATIONS RECORDS: SPECIAL NEEDS APPLICATIONS."	Retain until obsolete, superseded, or administrative value is lost.
268	Emergency Operations Records: Shelter Inspections	This record series documents inspections of potential emergency shelters by the county or city emergency management staff. The inspection records should indicate each facility's name, location, and operating entity, the storm level and specialty designation assigned to the shelter, and, if applicable, the reasons for rejection of the facility as a shelter. Refer to Section 252.385, <i>Florida Statutes</i> , Emergency Management, Public Shelter Space.	2 anniversary years after inspection/reinspection or closure of shelter, whichever is later.
265	Emergency Operations Records: Special Needs Applications	This record series consists of applications (accepted or denied) from residents to have a space assignment at a special needs shelter or to receive transportation assistance to a shelter. These applications may include: the citizen's name, address, and telephone number, correspondence; medical disabilities; caretaker's name; and type of accommodations required. Denied applications may be based on space availability and/or eligibility requirements. For accepted applications, individuals may be notified that they have been selected as clients and explained their responsibilities. When client status is accepted, individuals are agreeing that they will be ready to leave their residence at the appropriate time, and that they are aware of shelter rules and regulations. See also "EMERGENCY OPERATIONS RECORDS: LIST OF SPECIAL NEEDS OR TRANSPORTATION"	4 anniversary years.
269	Employee Assistance Program Records	This record series consists of documents related to the services received by employees through an agency sponsored employee assistance program. These programs provide employees with information, treatment, and counseling on issues such as substance abuse, financial planning, mental health issues, stress management, and domestic violence. This series may contain letters of inquiry, applications, supporting documentation, referrals, updates on employee treatment, and dates and times of appointments. This series does not contain financial or vendor billing information. Refer to Section 112.0455(5)(m), <i>Florida Statutes</i> , for definition of Employee Assistance Program, and Section 110.1091(2), <i>Florida</i>	2 anniversary years after final action.
206	Employee Conduct Counseling Records	This record series documents initial coaching or counseling of an employee regarding performance or behavior issues which may lead to disciplinary action if not corrected. If disciplinary action is taken, this record becomes part of the employee's disciplinary case file. See also "DISCIPLINARY CASE FILES: EMPLOYEES," "PERSONNEL RECORDS" items, and "STATE ADMINISTRATION RECORDS."	1 anniversary year after final action.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
400	Employment Applications: Unsolicited	This record series consists of records submitted by individuals seeking employment when the agency is not in the process of hiring. The series may include, but is not limited to, employment applications, résumés, credential documentation, or other records submitted by the applicant, as well as correspondence and any related records regarding the application.	Retain until obsolete, superseded, or administrative value is lost.
343	Employment Assistance Program Nonexpendable Property Records	This series consists of records relating to nonexpendable property acquired under federal employment assistance programs such as the Job Training Partnership Act (JTPA) and its predecessor, the Comprehensive Employment and Training Act (CETA). Refer to Federal Property Management Regulations, Subpart 114S-60.4, Classification of Property, for definition of nonexpendable property. Retention is pursuant to 20CFR Chapter V (Employment and Training Administration, Department of Labor), Section 627.460(a)(2).	3 fiscal years after final disposition of property.
113	Employment Assistance Program Records	This record series consists of records documenting agency participation in federal employment assistance programs such as the Workforce Investment Act (WIA) or predecessor programs such as the Job Training Partnership Act (JTPA) or the Comprehensive Employment and Training Act (CETA). Records may include reports, lists of participating individuals, documentation regarding pilot programs, employer proposals, information on potential volunteer businesses, evaluations, and other supporting	5 fiscal years after final report.
20	Encumbrance/Certification Forward Records	This record series consists of reports and other documentation detailing funds that have been encumbered, i.e., set aside, but not yet spent, for a specific planned, approved expenditure. This series includes lists of encumbrances to be applied against certified forward money, i.e., money brought forward from the previous fiscal year for goods and services not received until the current fiscal year.	3 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
211	Endowments/Bequests/Trust Fund Records	This record series documents the creation of, contributions to, or expenditures from, endowments, bequests and trust funds. See also "DONATION RECORDS." These records may have archival value.	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.
401	Energy Consumption and Cost Reporting Records	This series consists of data and documentation regarding each state agency's energy consumption, conservation, and costs for state-owned facilities and metered state-leased facilities. The information is compiled for the purpose of submitting an annual report on energy consumption and costs to the Department of Management Services as required by Section 255.257, Florida Statutes, Energy management; buildings occupied by state agencies. Records may include, but are not limited to, monthly electricity usage reports, operating instructions, and other records documenting equipment characteristics and operations.	1 fiscal year from report date.
103	Equal Employment Opportunity Compliance Records	This record series consists of annual reports relating to employment statistics (job classifications, race, sex, age, etc.) as required by the U.S. Equal Employment Opportunity Commission (EEOC). The series may also include related correspondence, reviews, background information, and other supporting documents. Refer to 29CFR1602 for EEOC reporting requirements. Retention is pursuant to Statute of Limitations, Section 95.11(3), Florida Statutes. See also "AFFIRMATIVE ACTION RECORDS" and "MINORITY BUSINESS CERTIFICATION CASE FILES."	4 anniversary years after final action.
223	Equipment Reference Files	This record series consists of equipment specifications, technical manuals, brochures, bulletins, operating instructions, and other records documenting equipment characteristics and operations. See also "EQUIPMENT/VEHICLE MAINTENANCE RECORDS."	Retain until obsolete, superseded, or administrative value is lost.
104	Equipment/Vehicle Maintenance Records	This record series documents service, maintenance, and repairs to agency equipment and vehicles, including program changes to electronic equipment. The series may include, but is not limited to, work orders and documentation of dates/history of repairs, locations, cost of parts, hours worked, etc. Records for all agency vehicles, including ground, air, and water vehicles, are covered by this series. See also "EQUIPMENT REFERENCE FILES" and	1 fiscal year after disposition of equipment.
224	Equipment/Vehicle Usage Records	This record series documents use of agency equipment and vehicles, including, but not limited to, vehicle logs indicating driver, destination, fuel/service stops, and odometer readings and/or total trip mileage; equipment usage logs and/or reports; and other usage documentation. See also "EQUIPMENT REFERENCE FILES" and "VEHICLE RECORDS."	1 calendar year.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
227	Exposure Records	This record series consists of records documenting the exposure or possible exposure of an employee to a blood borne pathogen, contagion, radiation, or chemicals above the acceptable limits or dosage. These records may include, but are not limited to, statistical analyses, incident reports, material safety data sheets, copies of medical records or reports, risk management assessments, and other supporting documentation demonstrating the possibility of exposure. Employers are required to maintain and make available to employees Material Safety Data Sheets for each hazardous/toxic chemical or substance present in the workplace. Retention is pursuant to 29CFR1910.1020, Access to Employee Exposure and Medical Records, and 29CFR1910.1030, Bloodborne Pathogens. See also "HEALTH Records: Blood Borne Pathogen/Asbestos/EXPOSURE," and "PERSONNEL	30 anniversary years.
270	Facility Reservation/Rental Records	This record series consists of records generated in the process of renting or scheduling a public meeting hall or room, conference site, park pavilion, cabin, tent space, RV hookup, or other public facility to an individual, group, organization, or other public agency. These records may include, but are not limited to, name of renter, renter's address and telephone number, method of payment, acknowledgment of rules, liability information, damage waiver, date and time of the rental, the specific facility or portion of a facility to be reserved, and a floor plan denoting the desired arrangement of tables or chairs as requested by the renter. The records might also provide a check number, corresponding receipt number, amount, and deposit information. See also "CONTRACTS/LEASES/AGREEMENTS: NON-CAPITAL	5 fiscal years.
345	False Alarm Records	This record series consists of records documenting false alarms and fees assessed for false alarm responses. The series may include, but is not limited to, correspondence, such as warning letters sent after false alarm responses; response fee billing documentation; service tickets or invoices for alarm repairs; credit requests for alarm repairs made; and other related documentation.	5 fiscal years.
396	Final Orders: Supporting Documents	This record series consists of supporting documentation for final orders, including such materials as notices, pleadings, motions, orders, statements, opinions, decisions, evidence, and other legal instruments and records documenting the administrative proceedings resulting in the final order but not incorporated by reference into the final order. The series may also include reports by the officer presiding at the hearing and records submitted to the hearing officer during the hearing or prior to its disposition. See also "FINAL ORDERS RECORDS AND LITIGATION CASE FILES."	5 anniversary years after date of final order or 5 anniversary years after appeal process expired, whichever is later.
346	Financial Disclosure Statements (Local Government)	This record series consists of personal financial information submitted to a local governing body by individuals appointed to local government office. The statements indicate such information as financial status, source(s) of income, etc. <i>These records may have archival value.</i>	10 fiscal years. <i>Agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>
402	Food Service Establishment License Records	This record series documents the licensing of public food service establishments subject to the certification and inspection requirements of the Florida Department of Health under Section 381.0072, <i>Florida Statutes</i> , and Rule 64E-11 <i>Florida Administrative Code</i> , Food Hygiene. The licenses expire after one year and so must be renewed annually for the establishment to continue to operate. Records may include, but are not limited to: license/renewal applications, fee payment records, inspection records, copies of license	5 fiscal years after expiration/suspension/revocation of license.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
213	Fuel Tax Reports	This record series consists of fuel tax reports submitted monthly to the Florida Department of Revenue by local government users and fuel terminal operators pursuant to the requirements of Chapter 206, <i>Florida Statutes</i> , Motor and Other Fuel Taxes, and Rule 12B-5, <i>Florida Administrative Code</i> , Tax On Motor Fuels, Diesel Fuels, Alternative Fuels, <i>Aviation Fuels, And Pollutants</i> .	3 fiscal years.
351	Investigative Records: Inspector General	This record series consists of complete case files of both substantiated and unsubstantiated formal and informal cases investigated or released by the Office of the Inspector General of any agency. The series includes, but is not limited to, witness statements; documentary evidence; notes filed by the person(s) filing the complaint, employees, witnesses, anonymous complainants, or others; complete case file history; letters; determinations; final reports; and executive summaries. Refer to Sections 14.32, 20.055, 112.3187-31895, and 119.07(6), <i>Florida Statutes</i> . See also "WHISTLE BLOWER INVESTIGATIVE RECORDS."	5 anniversary years after final action.
119	Legislation Records	This record series documents the development of legislation proposed by, and/or potentially impacting, an agency. The series may include, but is not limited to, proposed legislation; research materials on the subject of the legislation; agency staff analysis of the potential impact of the legislation; reports and statistical studies; surveys of and/or input from affected industries or populations; and other related records. These records may have archival value.	Retain until obsolete, superseded, or administrative value is lost. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>
253	License: Certificate of Competency Records	This record series consists of the "certificate of competency" license issued to licensed contractors by the local governing authority's jurisdiction. Included in this series is a copy of the license and all supporting documents. The supporting documents include, but are not limited to, contractor records, license application(s), certificate of test score results, certificate of incorporation, application for certificate of competency which includes documentation of applicants' experience, deficiency reports, personal or business credit reports, personal or business financial statements, final orders of discipline, correspondence, and proofs of insurance. Refer to <i>Florida Statutes</i> , Sections 125.56(4) regarding county permitting for building construction; 489.109-113 regarding qualifications/procedures for certificate of competency; 553.781 regarding licensee	3 fiscal years after the file is closed due to non-renewal and/or revocation of license.
254	License: Certificate of Competency Records (Temporary)	This record series consists of a "certificate of competency" license for a temporary licensed contractor, applying for a current certificate of competency issued by the "local governing authority's" jurisdiction. Included in this series is a copy of the license and all supporting documents. The supporting documents include, but are not limited to, contractor records, license application(s), certificate of test score results, certificate of incorporation, application for certificate of competency which includes documentation of applicants' experience, deficiency reports, personal or business credit reports, personal or business financial statements, final orders of discipline, correspondence, and proofs of insurance. Refer to <i>Florida Statutes</i> , Sections 125.56(4) regarding county permitting for building construction; 489.109-113 regarding qualifications/procedures for certificate of competency; 553.781 regarding licensee accountability; 553.79 regarding permit applications and issuance; and 553.792 regarding building permit applications to local government. See also "LICENSES: CERTIFICATE OF COMPETENCY RECORDS" and "BUSINESS TAX RECEIPT"	1 anniversary year after expiration, revocation, or denial of license.
405	Lien Documentation Files	This record series documents liens imposed by government agencies. The series may include, but is not limited to, copies of liens and satisfactions of liens, bankruptcy proceedings relating to liens, and any other supporting documentation relating to the imposition or lifting of a lien by a government agency.	5 fiscal years after satisfaction of lien.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
27	Litigation Case Files	This record series consists of legal documents, notes, reports, background material, etc., created or received in preparing for, or engaging in, litigation of legal disputes. See also "FINAL ORDERS RECORDS," "OPINIONS: LEGAL," and "OPINIONS: LEGAL (SUPPORTING DOCUMENTS)."	5 anniversary years after case closed or appeal process expired.
387	Lobbyist Registration Records	This record series consists of registration records for lobbyists engaging in lobbying activity with the local government entity. The series may include, but is not limited to, registration forms, lobbying activity, expense reports, and correspondence.	5 fiscal years after expiration or withdrawal of registration or ceasing to lobby, whichever occurs first
390	Local Government Mileage Reports	This record series consists of the agency's copies of the Florida Department of Transportation Form TM: Local Government Mileage Report (or equivalent DOT form). Local governments are required by Section 218.322, <i>Florida Statutes</i> , to provide mileage data as part of their annual financial reporting. The report provides the number of miles of paved and unpaved roads within the corporate limits of the town.	5 fiscal years.
29	Mailing/Contact Lists	This record series consists of lists of U.S. mail or electronic mail/messaging contacts used in agency mail outs or other communications. Mailing/contact lists that fall under Section 283.55, <i>Florida Statutes</i> , Purging of Publication Mailing Lists, must be updated and superseded every odd numbered year. See also "MAIL: REGISTERED AND CERTIFIED," "MAIL: UNDELIVERABLE/RETURNED," and "POSTAGE/SHIPPING RECORDS."	Retain until obsolete, superseded, or administrative value is lost.
30	Management Surveys/Studies: Internal	This record series consists of raw data and work papers for surveys conducted by the agency to study management issues such as client/patron/employee satisfaction and service improvement. This may include survey/poll responses, tally sheets, suggestion box submissions, and other records related to the study of internal operations. This does not include reports prepared by consultants. The final compilation of the data may be produced as a report which may be scheduled under a different record series depending on the nature and depth of the survey/study (for instance, "FEASIBILITY STUDY RECORDS.")	1 calendar year after completion of data collection or release of report, whichever is later.
212	Medical Records	This record series consists of routine health examination records not required for insurance or employment. These may include stress, blood, and physical tests. Medical records required for insurance or employment should be part of the personnel file. See also "EXPOSURE RECORDS," "HEALTH RECORDS: BLOOD BORNE PATHOGEN/ASBESTOS/EXPOSURE," and "PERSONNEL RECORDS" items.	5 calendar years.
311	Medical Records: Veteran Services	This record series consists of, but is not limited to, duplicate copies of medical records and a digest of medical information maintained by an agency in order to provide benefits or services to military veterans.	7 fiscal years after last discharge or last entry.
282	Micrographics: Quality Control Records	This record series consists of, but is not limited to, test results and microfilm inspection records for all permanent or long-term microfilm as required by Rules 1B-26.0021(3)(f) and 1B-26.0021(3)(i), <i>Florida Administrative Code</i> .	Permanent.
406	Minority Appointment Reporting Records	This record series consists of minority appointment reports submitted annually by the appointing authority to the Florida Department of State pursuant to Section 760.80, <i>Florida Statutes</i> , Minority representation on boards, commissions, councils, and committees. The reports contain such information as the number of appointments made during the preceding year from each minority group, the number of nonminority appointments made, and the number of physically disabled persons appointed to boards, commissions, councils, and committees.	4 anniversary years.
169	Minority Business Certification Case Files	This record series consists of case files documenting women and minority owned companies that have applied to the agency for certification as a certified minority business enterprise as defined in Section 288.703, <i>Florida Statutes</i> , and in accordance with Section 287.0943, <i>Florida Statutes</i> , Certification of Minority Business Enterprises. The series may include, but is not limited to, application for certification; documentation verifying minority	3 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
323	Municipal Court Docket Records	This record series consists of records docketing municipal court cases at any time until the elimination of municipal courts in 1975. Information typically includes individuals' name, case number, charge, date, plea, verdict, and fine. There is no additional accumulation of these records; no audit requirements; no felony cases; and no legal, fiscal, administrative, or historical value.	Retain until obsolete, superseded, or administrative value is lost.
355	National Flood Insurance Program Records: Community Rating System	This series consists of records relating to the Federal Emergency Management Administration's Community Rating System (CRS) program, which allows for discounted flood insurance rates for communities that exceed minimum national flood protection standards. Records may include, but are not limited to, CRS certification forms, recertification and modification forms, flood insurance rate map determination forms, correspondence, and other related and supporting documentation. Local governments must	Retain for duration of participation in program.
356	National Flood Insurance Program Records: Flood Mitigation Assistance Program Records	This series consists of records documenting federally funded flood mitigation projects to reduce the long-term risk of flood damage to structures insurable under the National Flood Insurance Program. Records document such projects as elevation and retrofit of insured structures; dry floodproofing of non-residential insured structures; acquisition of insured structures and real property; relocation or demolition of insured structures; and beach nourishment activities. Projects are conducted pursuant to 42 U.S.C. 4104c and d. See	Permanent.
357	National Flood Insurance Program Records: Floodplain Construction Authorization Records	This series consists of records documenting the authorization process for construction of buildings in floodplains. The series may include, but is not limited to, floodplain construction authorization permit applications, flood insurance rate map information forms, floodplain maps, affidavits of no wetland alteration, Federal Emergency Management Administration elevation certificates, and other related and supporting documentation. See 44CFR, Emergency Management and Assistance	Permanent.
34	News Releases	This record series consists of news releases distributed by the agency and/or received from other offices for informational purposes. See also "PUBLIC INFORMATION FILES" and "PUBLICATION PRODUCTION RECORDS." These records may have archival value.	90 days. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should
283	Noise Exposure Measurement Records	This record series consists of studies and measurements of the noise levels to which employees are exposed by location or job classification. These documents may include incident reports, risk management assessments, and other necessary documentation demonstrating the possibility of exposure. Retention is pursuant to 29CFR1910.95(m)(3)(i).	2 anniversary years.
124	Operational and Statistical Report Records	This record series consists of daily, weekly, monthly, semi-annual, and annual narrative and statistical reports of office operations made within and between agency departments. It may also include activity reports demonstrating the productivity of individual employees or the work tasks completed for a period of time (daily, weekly, hourly, etc.). These are internal agency reports used by management to monitor or improve agency administration or for reference purposes when developing broader agency reports. These are not official annual reports that each agency is required to submit to its governing authority. See also	Retain until obsolete, superseded, or administrative value is lost.
228	Ordinances	MANAGEMENT GUIDELINES/STUDIES/INFORMATIONAL PROJECT FILES This record series consists of county or municipal ordinances. Section 166.041(1)(a), Florida Statutes, defines "ordinance" as "an official legislative action of a governing body, which action is a regulation of a general and permanent nature and enforceable as a local law." See also "CHARTERS/AMENDMENTS/BYLAWS/CONSTITUTIONS," "ORDINANCES: SUPPORTING DOCUMENTS," "PROCLAMATIONS," and "RESOLUTIONS." <i>These records may have archival value.</i>	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.
229	Ordinances: Supporting Documents	This record series consists of documentation used in formulating ordinances including, but not limited to, correspondence, studies and reports, petitions, etc. See also "ORDINANCES." These records may have archival value.	5 anniversary years after adoption of ordinance. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
126	Organization Charts	This record series consists of organizational charts that show lines of authority and responsibility agency wide, within and between the various departments of the agency. See also "DIRECTIVES/POLICIES/PROCEDURES." These records may have archival value.	Retain until obsolete, superseded, or administrative value is lost. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term
127	Parking Decal/Permit Records	This record series consists of applications for parking decals or permits allowing employees to park in designated areas, lots, or spaces, along with any related documentation. See also "VEHICLE RECORDS" and "ACCESS CONTROL RECORDS."	2 fiscal years after expiration or cancellation of parking privileges.
407	Passport Records: Daily	This record series consists of daily reports of persons applying for passports. Records may include such information as applicant's name, amount paid, and receipt number. The series may also include copies of transmittal records that are prepared and sent with completed applications when mailing to the Passport Agency.	5 fiscal years.
395	Payment Card Sensitive Authentication Data	This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 1.2, October 2008 or subsequent edition) and includes full magnetic stripe data (also known as full track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal data.	Destroy immediately upon completion of transaction.
35	Payroll Records: Posted	This record series consists of any payroll records, in any format, posted to the employee's applicable retirement plan (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.	5 fiscal years.
385	Payroll Records: Court-Ordered Garnishment	This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, Florida Statutes, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.	5 fiscal years after file becomes inactive.
358	Pension Records: Plan/Fund	This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.	5 fiscal years.
359	Pension Records: Retirees	This record series consists of records documenting earned pension benefits, payments, actuarial information, and other records relating to participation in a pension plan by individual retired employees. For records regarding retirement plan contributions of active employees, see "PAYROLL RECORDS" items.	5 fiscal years after final payment.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
408	Performance/Maintenance/Surety Bond Records	This record series consists of performance bonds or developer's cash completion bonds for work such as construction, improvements and other projects. The bonds can be "cashed in" if the work is not complete or satisfactory. Once the work is completed satisfactorily, the bond is returned to the contractor or developer. The series may include, but is not limited to, bond release letters which let the contractor or developer know the bond is released, and return letters which accompany the returned bond. If the bonds relate to a contractual agreement to which the agency is or was a party, they would fall under the applicable CONTRACTUAL AGREEMENTS .	5 fiscal years after release, return or expiration of bond.
286	Permits: Building	This record series consists of permits issued by a governing authority for performance of construction, electric, plumbing, gas, heating/ventilation/air conditioning, or mechanical work. Included in this series are the supporting documents and other permits that may be issued for construction or improvements to existing structures. See Chapters 125 and 166, <i>Florida Statutes</i> , regarding local government permitting authority; Section 553.79, <i>Florida Statutes</i> , Permits; applications; issuance; inspections; Section 95.11(3)(c), <i>Florida Statutes</i> , Statute of Limitations regarding design, planning, or construction of an improvement to real property; and Florida Building Code, Section 105, Permits. NOTE: This item does not cover permits for construction in floodplains; use NATIONAL FLOOD INSURANCE PROGRAM RECORDS: FLOODPLAIN CONSTRUCTION AUTHORIZATION RECORDS. See also "ARCHITECTURAL/BUILDING PLANS AND PERMITS".	10 anniversary years.
284	Permits: Confined Space Entry	This record series consists of confined-space entry permits provided by the employer to allow and control entry into a confined space. Permits include such information as the space to be entered; the purpose of the entry, the date and duration of authorized entry; the authorized entrants; the personnel by name currently serving as attendants; the name of the entry supervisor; the hazards of the space to be entered; the measures used to isolate the space and to control or eliminate hazards; the acceptable entry conditions; the results of the initial and periodic tests performed, the names of the testers, and the date and time of testing; the rescue and emergency services that can be summoned and how to summon them; communication procedures for entrants and attendants; equipment provided; and any additional permits such as those for hot work. Problems that are encountered during entry should be documented on the permit at the conclusion of work. Recordkeeping and retention are pursuant to 29CFR1910.146(e-f), Permit-Required Confined Spaces – Permit System/Entry Permit.	1 anniversary year after cancellation of permit.
287	Permits: Mining (Local Government)	This record series consists of mining permits approved by the local governing board pursuant to the permitting authority granted local governments by Chapters 125 and 163, <i>Florida Statutes</i> . The series may include, but is not limited to, applications and supporting documents submitted by the mining company to the local development department for review as may be required by local ordinance. Supporting documentation may include such records as: copies of the application; legal description including total acreage; copy of proof of ownership; consent of owner/mortgagees; aerial maps; Master Mining Plan Approval (MAMPA); Mining Operation Plan Approval (MOPA); modifications to MOPAs and MAMPAs; environmental assessment; list/copy of previous permits if applicable; list of property owners within a specific range of proposed mining site; signed agreement of access (variances); public hearing notices; meeting agendas of applicable governing	1 anniversary year after expiration, revocation, or denial of Certificate of Approval.
288	Permits: Signs (Local Government)	This record series consists of permits issued for installing/erecting signs, pursuant to the permitting authority granted local governments by Chapters 125 and 166, <i>Florida Statutes</i> , and in accordance with sign permitting provisions of Chapter 479, <i>Florida Statutes</i> (see especially Section 479.07(3)(b), <i>Florida Statutes</i>). Included in this series are the applications and supporting documents	3 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
360	Permits: Special Event/Temporary Street Closure (No Permitting Fee)	This record series consists of applications for, and approvals and disapprovals of, permits for special events, including but not limited to, temporary street closures for construction on private property, repairs, parades, street parties, and other events, as well as for temporary signs. <i>when no permitting fee is required</i>	1 anniversary year after denial or expiration of permit or withdrawal/abandonment of application.
361	Permits: Special Event/Temporary Street Closure (Permitting Fee)	This record series consists of applications for, and approvals and disapprovals of, permits for special events, including but not limited to, temporary street closures for construction on private property, repairs, parades, street parties, and other events, as well as for temporary signs. <i>when a permitting fee is required</i>	5 fiscal years after denial or expiration of permit or withdrawal/abandonment of application.
362	Permits: Tree Removal (No Permitting Fee)	This record series consists of applications for, and approvals and disapprovals of, permits for special events, including but not limited to, temporary street closures for construction on private property, repairs, parades, street parties, and other events, as well as for temporary signs. <i>when a permitting fee is required</i>	1 anniversary year after denial or expiration of permit or withdrawal/abandonment of application.
363	Permits: Tree Removal (Permitting Fee)	This record series consists of applications for, and approvals or denials of, permits for removal of trees when a permitted fee is required. The series may include, but is not limited to, applications, site/landscaping plans, maps, correspondence, and other related records.	5 fiscal years after denial or expiration of permit or withdrawal/abandonment of application.
19	Personnel Records: Florida Retirement System	This record series consists of all personnel information relating to each employee participating in the Florida Retirement System (FRS). The series may include, but is not limited to, employment applications, résumés, personnel action reports, correspondence, oaths of loyalty, fingerprints, job-related medical examination reports, performance evaluation reports, workers' compensation reports, I-9 forms (Department of Homeland Security, U.S. Citizenship and Immigration Services, Employment Eligibility Verification form), benefits records, work schedules/assignments, training records, emergency contact information, and other related materials. Section 110.201, <i>Florida Statutes</i> , and Rule 60L-30, <i>Florida Administrative Code</i> , require state agency personnel officers to institute uniform personnel rules and procedures, and to determine what records are filed in the personnel file. See also "DRUG TEST CASE FILES," "EMPLOYMENT APPLICATION AND	25 fiscal years after separation or termination of employment.
320	Probation Records	This record series consists of case files of persons placed on county probation by the county courts and supervised by a county or contracted probation agency (such as the Salvation Army Correctional Services). The series may include, but is not limited to, copies of legal orders filed with Clerk of Court; copies of records relating to the probationer's crime, sentencing, and incarceration; probation officer's case notes; probationer's periodic reports; community service records; correspondence; copies of receipts for monies collected for fines, restitution and cost of supervision; copies of evaluations and recommendations for treatment, including psychological or psychiatric reports; reports from various agencies regarding client's progress in counseling areas such as drug, alcohol, and mental health; and certificates of completion of court requirements (e.g., training, schooling, etc.).	5 calendar years after case closed.
142	Proclamations	This record series consists of a governing body's proclamations calling attention to issues of current significance or honoring groups, individuals, or past events, such as a proclamation declaring "Water Conservation Month," "Law Enforcement Appreciation Week," or "Emancipation Proclamation Day." The series may also include, but is not limited to, correspondence, memoranda, public input, sample proclamations, drafts, and letters of support. See also "CHARTERS/AMENDMENTS/BYLAWS/ CONSTITUTIONS," "DIRECTIVES/POLICIES/PROCEDURES," "ORDINANCES," and "RESOLUTIONS." These	2 calendar years after date of issuance. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
137	Project Files: Federal	This record series consists of original approved federal project contracts, agreements, awards, line item budgets, budget amendments, cash requests, correspondence, and audit reports. NOTE: Check with applicable agency and/or the Code of Federal Regulations (CFR) for any additional requirements. See also "GRANT FILES: GRANTOR AGENCY," "GRANT FILES: RECIPIENT," "PROJECT FILES: CAPITAL IMPROVEMENT," "PROJECT FILES: NON-CAPITAL IMPROVEMENT," and "VOUCHERS: FEDERAL PROJECTS PAID."	5 fiscal years after completion of project.
139	Promotion/Transfer Records	This record series consists of applications for promotion or transfer within the agency, any promotional level tests, and the test results. See also "EMPLOYMENT APPLICATION AND SELECTION RECORDS," "STAFF ADMINISTRATION RECORDS," and "PERSONNEL RECORDS" items.	4 calendar years after selection is finalized or confirmed.
222	Property Control Records	This record series documents all property of a non-consumable nature. The records may provide such information as the class and type, number of units, make, manufacturer, year, model, manufacturer's serial number or other identifying marker attached to the property, the value or cost of the property, date acquired, the location, custodian, date of inventory, condition of property, final detailed disposition of property, and any additional information that may be necessary. The series may include a copy of the property transfer record	Retain until completion of the next physical inventory after the equipment leaves service.
41	Property Transfer Records	This record series documents the transfer of property or equipment that is relocated, transferred to another agency/office, surplus, sold, scrapped, traded in, abandoned, or stolen. This series does not include records documenting real property transfers. See also "INVENTORY: AGENCY PROPERTY" and "PROPERTY CONTROL RECORDS."	1 fiscal year provided a physical inventory has been released.
326	Protected Health Information Access Provider Records	This record series consists of records listing the title(s) of the person(s) or office(s) of the covered entity responsible for receiving and processing requests by individuals for access to protected health information. The records are required HIPAA documentation per 45CFR164.524(e). Retention is pursuant to 45CFR164.530(j)(2). See also "HIPAA" items.	6 anniversary years from date of creation or from the date when it was last in effect, whichever is later.
327	Protected Health Information Amendment Request Provider Records	This record series consists of records listing the title(s) of the person(s) or office(s) of the covered entity responsible for receiving and processing requests by individuals for amendment of protected health information. The records are required HIPAA documentation per 45CFR164.526(f). Retention is pursuant to 45CFR164.530(j)(2). See also "HIPAA" items.	6 anniversary years from date of creation or from the date when it was last in effect, whichever is later.
328	Protected Health Information Disclosure Records	This record series consists of records documenting the disclosure by a covered entity of protected electronic health information required under the Health Insurance Portability and Accountability Act (HIPAA), Subpart C, Security Standards for the Protection of Electronic Protected Health Information. The records are required HIPAA documentation per 45CFR164.528(b) and must include for each disclosure: date of disclosure; name of entity or person to whom disclosed, and address if known; brief description of disclosed information; and purpose of the disclosure or copy of the written request for disclosure.	6 anniversary years from date of disclosure.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
329	Protected Health Information Privacy Practices Records	This record series consists of a covered entity's policies and procedures for safeguarding the privacy and security of protected electronic health information. The series can also include revisions to policies and procedures and any correspondence relating to the policies or their revision. The records are required HIPAA documentation per 45CFR164.528(j). <i>Retention is pursuant to 45CFR164.530(i)(2). See also "HIPAA" items.</i>	6 anniversary years from date of creation or from the date when it was last in effect, whichever is later.
330	Protected Health Information Privacy Practices Violation Records	This record series consists of records of all complaints received concerning the covered entity's privacy policies and procedures and compliance thereto, the disposition of any of the complaints, and any sanctions applied by the covered entity against employees failing to comply with the policies and procedures. The records are required HIPAA documentation per 45CFR164.530(d) and 164.530(e). Retention is pursuant to 45CFR164.530(j)(2). See also "HIPAA" items.	6 anniversary years from date of creation or from the date when it was last in effect, whichever is later.
128	Public Information Files	This record series documents an agency's efforts to disseminate information to the public about its programs and services through such activities as speeches, presentations, exhibits, displays, etc. The series may include, but is not limited to, speeches (including outlines, speaking points, and drafts), photographs or other illustrations used in agency publications or displays, and examples of brochures, handouts, or other items meant for public distribution. NOTE: Stocks of agency publications (e.g., brochures, pamphlets, handbooks, etc.) are not included in this series. See also "NEWS RELEASES" and "SUBSTANTIVE PRODUCTION RECORDS."	90 days. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>
238	Public Program/Event Records	This record series consists of files documenting agency provided or sponsored events or programs available to the public or segments of the public. The files may include, but are not limited to, copies of contracts or agreements, participant or performer information, program details and arrangements, photographs, and audio and/or video recordings. These records relate both to events staged by the agency and to events staged by a contractor or vendor on behalf of the agency. See also "Registration RECORDS - Events."	5 fiscal years after completion of contract or program/event, whichever is later.
198	Publication Production Records	This record series consists of records used to generate publications such as catalogs, pamphlets, leaflets, and other media items. The series may include, but is not limited to, rough, blue lined, camera-ready, and final copies, as well as illustrations (e.g., cropped photographs). See also "NEWS RELEASES" and "PUBLIC INFORMATION FILES."	Retain until receipt of final, published copy.
392	Public Records Exempt Status Notification and Redaction Requests	This record series consists of written requests from individuals to agencies notifying them of personal information in public records that is exempt from public disclosure. The series may include, but is not limited to, notifications that an individual has exempt status under Sections 119.071 (general exemptions), 493.6122 (private investigative, private security, and repossession services), and 741.465 (domestic violence victims), <i>Florida Statutes</i> , and other applicable sections; and redaction requests to Clerks of Court to remove confidential and/or exempt information from the Official Records and/or other public records held by the state.	Retain until disposition of record(s) to which notification or request relates or until request is withdrawn or exemption no longer applies, whichever is sooner.
42	Purchasing Records	This record series consists of copies of purchase orders which are retained by the originating office while another is sent to the Purchasing/Business Office and the appropriate vendor for action. The series may include, but is not limited to, copies of requisitions sent by the originating office to supply, purchasing, graphics, duplicating, or other sections for action; copies of receiving reports; and a log of outstanding and paid requisitions and purchase orders used for cross-referencing purposes. See also "DISBURSEMENT RECORDS - DETAIL."	5 fiscal years.
292	Radio Logs	This record series consists of a log recording the time radio calls were received/placed, who the transmitting parties were, the reason for the call, if additional units were dispatched to a location, or if information was retrieved and transmitted back to the caller. These logs may be used in regards to police, fire, EMS, or other radio dispatch operations including road and bridge or development departments. See also "911 RECORDS: LOGS" and "COMMUNICATIONS AUDIO RECORDINGS."	1 fiscal year.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
293	Rain Checks	This record series documents rain checks issued to persons who have paid a fee or charge for an event, service, activity, or commodity that cannot be provided as scheduled. The records provide date rain check was issued, event or item to be provided, expiration date, any limitations on use of the rain check, and name of the staff member issuing the rain check.	3 fiscal years.
364	Real Property Records: Condemnation/Demolition	This record series documents the demolition and clearance of buildings deemed unfit for occupancy or condemned, including demolition orders, inspection reports, notices to property owners, and copies of any related court documents.	5 anniversary years after final action.
164	Real Property Records: Property Not Acquired	This record series consists of documents pertaining to real property considered for acquisition but not acquired by a government agency. The series may include appraisals, surveys, and other supporting documents. See also "REAL PROPERTY RECORDS: PROPERTY ACQUIRED."	3 fiscal years.
365	Receipt/Revenue Records: Detail	This series consists of records documenting specific receipts/revenues collected by an agency through cash, checks, electronic fund transfers (EFT), credit and debit cards, or other methods. The series may include, but is not limited to, records such as cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and related documentation. Retention is based on Section 95.11(2), Florida Statutes, Statute of Limitations on contracts, obligations, or liabilities. See also	5 fiscal years.
366	Receipt/Revenue Records: Summary	This series consists of records providing summary or aggregate documentation of receipts/revenues collected by an agency. The series may include, but is not limited to, records such as trial balance reports, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, and other accounts receivable summary and related documentation. See also "RECEIPT/REVENUE RECORDS: DETAIL."	10 fiscal years.
295	Records Retrieval/Reference Records	This record series documents the retrieval and refiling of records stored in a records management or archival facility. The series may include, but is not limited to, reference and records retrieval and refile requests/work orders and pull slips and/or "out cards." The records may indicate name of requesting party; specific records retrieved; date of retrieval and/or delivery to requesting party; by whom retrieved/delivered; date records returned/refiled and by whom; and any additional information, such as if anything was missing.	Retain until obsolete, superseded, or administrative value is lost.
296	Registration Records: Events	This record series consists of registration information for events such as parks and recreation programs, arts and crafts classes, sports clinics, summer/day camps, animal obedience classes, library programs, parenting classes, CPR training, and any other events for which the public can register to participate or attend. The series may include completed registration forms providing such information as registrant's name, address, telephone number(s), date of birth, parent/guardian information, emergency contact information, current medications, allergies, physician information, medical release, and liability release. The series may also include other documentation such as sign in/out forms.	5 fiscal years.
298	Respirator Fit Testing Records	This record series documents an agency's compliance with Occupational Safety and Health Administration (OSHA) requirements for fit testing procedures for respirators, "in any workplace where respirators are necessary to protect the health of the employee or whenever respirators are required by the employer . . ." (29CFR1910.134(c)(1)). The records provide such information as: the protocol selected for respirator fit testing; name or identification of each employee tested; type of fit test performed; specific make, model, style, and size of respirators tested; date of test; and test results. Recordkeeping and retention requirements for these records are pursuant to 29CFR1910.134(m), Respiratory	Retain until the next fit test is administered OR 4 anniversary years after separation or termination of employment or agency no longer required to conduct fit testing, whichever is later.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
388	Revenue Sharing Applications	This record series consists of the agency's copies of Revenue Sharing Applications (Form DR-700218 or equivalent DOR form) submitted annually to the Florida Department of Revenue pursuant to Rule 12-10.008(3), <i>Florida Administrative Code</i> , State Revenue Sharing, Administration. Refer to Chapter 218, Part II, <i>Florida Statutes</i> , Revenue Sharing Act of 1972	5 fiscal years.
409	Right-of-Way Permit Records: Permanent Use	This record series consists of permits issued for permanent construction in or use of the right of way. Permits may be issued for performance of construction or installation of underground electric, gas, cable television, telephone lines and other long term or permanent usage of the right of way. The series may include, but is not limited to, list of restrictions and inspection information; application for right of way; a copy of the permit; inspection report; start work notice; and other related documentation	Permanent.
410	Right-of-Way Permit Records: Temporary Use	This record series consists of permits issued for temporary usage of the right of way. Temporary right of way usage may include, but is not limited to, the placement of heavy equipment for construction or building maintenance and temporary commercial dumpsters. The series may include, but is not limited to, list of restrictions and inspection information; application for right of way; a copy of the permit; inspection report; start work notice; and other related documentation	5 fiscal years.
367	Rule Development Files	This record series documents the development and approval process for <i>Florida Administrative Code</i> rules developed by state agencies. The series may include, but is not limited to, correspondence, surveys, and research materials used in developing the rule; Florida Administrative Weekly notices and announcements; comments from interested parties; documents referenced in the rule; and approval documentation. The final rule is published in the <i>Florida Administrative Code</i> . Retention is pursuant to Section 120.54(8), <i>Florida Statutes</i>	Retain as long as rule is in effect.
49	Salary Comparison Reports	This record series consists of reports compiled for reference purposes to provide employees with a method of comparing their job descriptions, educational requirements, and salaries with similar positions within the agency and in outside agencies. See also "POSITION DESCRIPTION RECORDS" and "SALARY SCHEDULES." These records may have archival value.	1 fiscal year. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
368	Sales/Use/Local Option Tax Records	This record series consists of the agency's copies of monthly or quarterly Sales and Use Tax Returns (DR-15, DR-15EZ, or equivalent) submitted to the Department of Revenue per Chapter 212, <i>Florida Statutes</i> , Tax On Sales, Use, And Other Transactions.	5 fiscal years.
369	Security Screening Records	This record series consists of records documenting security screenings/background checks conducted on individuals who are not employees or candidates for employment (for instance, vendors or couriers at ports, contractors who need site access, etc.). Records may include, but are not limited to, requests for and results of background and driver's license checks, fingerprints, copies of driver's licenses, and any other supporting documentation. NOTE: Public schools must use General Records Schedule GS-7, Item #142, Security Screening Records, which applies to employees and non-employees and not candidates for employment.	2 anniversary years after receiving results of screening or termination of individual's access and any litigation is resolved, whichever is later.
300	Signature Authorization Records	This record series consists of forms authorizing individuals to sign purchase orders, credit cards/receipts, or paychecks, to accept packages requiring a signature, or to sign off on other types of agency business. See also "FINANCIAL ACCOUNT AUTHORIZATION RECORDS."	1 fiscal year after obsolete or superseded.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
411	Social Media Account Authorization Records	This record series documents employee administrative access rights to an official agency account on a social media site including, but not limited to, Facebook, Twitter, YouTube, or an agency blog. Social media account authorizations allow authorized employees to create and maintain a specified account and content for that account. The series may include, but is not limited to, social media account information, authorization records, access rights records, and other related records.	1 anniversary year after superseded or employee separates from employment.
144	Social Security Controlled Summary Records	This record series consists of an agency's copy of the State's Federal Insurance Contributions Act (FICA) report; Florida Retirement System agencies submit these reports to the Division of Retirement. The report indicates the total taxable wages plus the FICA amount withheld from employee wages and the employer's contribution. See also "PAYROLL RECORDS" items.	4 calendar years after due date of tax.
370	Spam/Junk Electronic Mail Journaling Records	This record series consists of electronic mail items identified by an agency's filtering system as spam or junk mail that are blocked from entering users' mailboxes and instead are journaled, or captured as an audit log along with their associated tracking information, as evidence of illegal acts. The journaling records lose their value within a brief period after their capture unless it is determined that they should be forwarded to a law enforcement agency for investigation.	Retain until obsolete, superseded, or administrative value is lost.
371	Staff Administration Records	This record series consists of documentation maintained in program offices, often by supervisors or program managers, to assist in managing office staff and monitoring personnel issues. Records may include, but are not limited to, copies of position descriptions, performance plans, performance and disciplinary documentation, leave requests, emergency contact information, and other documents filed in the agency's official personnel file, as well as location information, biographical materials such as vitae, biographies, photographs, and newspaper clippings regarding employees. These files are NOT Personnel Files or duplicates thereof, although some documents officially filed in the Personnel File might be duplicated in this record series. See also "DISCIPLINARY CASE FILES: EMPLOYEES," "EMPLOYEE CONDUCT COUNSELING RECORDS," and	Retain until obsolete, superseded, or administrative value is lost, then offer to personnel/human resources office before disposition.
372	State Meritorious Service Awards Program Files	This record series consists of data relating to the defunct State Meritorious Service Awards Program. Files may contain employee suggestion forms (Form DMS/EPE.AWP01), evaluations, adoption forms, Superior Accomplishment nomination forms, payment records, and copies of summary information submitted to the Department of Management Services for the Annual Workforce Report (Form DMS/EPE.AWP02). These records are no longer being created.	3 calendar years.
412	Storage Tank Records	This record series documents the registration and maintenance of storage tanks in compliance with requirements for petroleum and hazardous substance tanks regulated by the Florida Department of Environmental Protection. The series may include, but is not limited to, annual storage tank registration certificates and/or placards; certification of responsibility; certificate of financial responsibility; storage tank registration account statements; insurance policies; annual site inspection records; and correspondence. Records created pursuant to Chapter 376, Florida Statutes, Pollutant Discharge Prevention and Removal; Rule 62-761, Florida Administrative Code, Underground Storage Tank Systems; and Rule 62-762, Florida Administrative Code, Aboveground Storage Tank	Retain for life of tank.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
301	Subdivision Plans	This record series consists of preliminary, final, and as-built construction plans/drawings and legal descriptions submitted by developers for proposed and approved subdivisions. The plans/drawings are reviewed to ensure compliance with codes and ordinances. Any proposed construction involving state right of way is also reviewed by the Department of Transportation. The plans/drawings may depict conceptual as well as precise measured information essential for the planning and construction of subdivisions. The series may also include, but is not limited to: Master Plan; Water Distribution; Site Topography; Drainage Plan; Standard Water Details; Road Construction Details; Sign Details; and Control Maps. See also "ARCHITECTURAL/BUILDING PLANS: COMMERCIAL."	Permanent.
373	Subject/Reference Files	This record series may contain copies of correspondence, reports, memoranda, studies, articles, etc., regarding topics of interest to or addressed by an agency or program unit. See also "ADMINISTRATOR RECORDS: AGENCY DIRECTOR/PROGRAM MANAGER." <i>These records may have archival value.</i>	Retain until obsolete, superseded, or administrative value is lost. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term
374	Subpoenas	This record series consists of subpoenas served on an agency or employee to provide specified records and/or testimony.	1 anniversary year after compliance date specified in subpoena.
386	Sunshine State One-Call of Florida Records	This record series consists of Sunshine State One-Call of Florida locate ticket records requesting underground facilities to locate underground utilities prior to excavation. Information in the records includes, but is not limited to, the excavator contact information, the specific type of work to be performed, date and location of the proposed excavation, and notification to the requestor that the utilities are clear or that the utility lines have been physically marked. This record series pertains to copies of records maintained for use by the agency's locator technicians. Sunshine State One-Call of Florida, Inc. is required to retain the records, including information about each notification of excavation, for 5 years pursuant to Section 556.105(2), Florida Statutes. Refer to Chapter 556, Florida Statutes, Underground Facility Damage Prevention and Safety and 29 CFR 1926.651, Specific	Retain until obsolete, superseded, or administrative value is lost.
302	Surveillance Recordings	This record series consists of surveillance recordings created to monitor activities occurring inside and/or outside of public buildings and/or on public property (including in public vehicles such as school buses and municipal buses, and in public roadways such as intersections monitored by red light cameras). Since these recordings may play an integral part in prosecution or disciplinary actions, agencies are responsible for ensuring that internal management policies are in place establishing criteria for which images should be retained for further investigation.	30 days.
303	Surveys: Aerial	This record series consists of aerial survey records which include, but are not limited to, negatives, prints, and supporting documentation.	Permanent.
304	Tax Exemption Application Files: Ad Valorem (Economic Development)	This record series documents review and approval or denial of applications for economic development ad valorem property tax exemptions in accordance with Section 196.1995, Florida Statutes, Economic Development Ad Valorem Tax Exemption. The series includes Department of Revenue Form DR-418 (or equivalent DOR form) listing and describing the property for which the exemption is claimed and certifying its ownership and use; the report of the County Property Appraiser regarding the application; and any related documentation.	5 fiscal years.
28	Telephone Call Records	This record series consists of documentation of long distance telephone calls, cellular phone calls, or facsimiles (faxes), maintained in order to reconcile with telephone service bills/invoices. The series does not include telephone messages.	1 fiscal year.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
305	Tourist Development Tax Collection Records	This record series consists of documents relating to the collection of the levy that is imposed by counties on persons who rent, lease, or let for consideration and living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less. Refer to Section 125.0104, <i>Florida Statutes</i> , Tourist development tax; procedure for levying; authorized uses; referendum; enforcement, and Section 95.091, <i>Florida Statutes</i> , Statute of Limitations on actions to collect taxes.	5 fiscal years.
413	Tourist Development Tax Application/Registration Records	This record series consists of applications or registrations for a tourist development tax account from hotels, motels, or other businesses providing rentals for a term of six months or less. The applications/registrations are received by certain counties that require those businesses to collect a tourist development tax as authorized by Section 125.0104, <i>Florida Statutes</i> , Tourist development tax; procedure for levying; authorized uses; referendum; enforcement. Retention pursuant to Section 95.091, <i>Florida Statutes</i> , Statute of Limitations on actions to collect taxes.	5 fiscal years after account no longer active.
306	Traffic Accident Reports	This record series consists of copies of traffic accident reports received from law enforcement agencies and used in agency studies to determine if a traffic light, stop sign, caution light, or other traffic control device should be placed at an intersection, street, or other roadway. The series may also include an index to the reports to assist the agency in providing information to citizens or other agencies regarding the number of accidents at a particular intersection, street, etc., over a specified period of time. The index may include,	4 calendar years.
147	Training Material Records	This record series consists of materials used in training, such as films, slide presentations, manuals, workbooks, and other related items. Check with applicable training agencies (i.e., state and federal agencies, etc.) for retention requirements. This record series does not include records documenting training of individuals. These records may have archival value.	Retain until obsolete, superseded, or administrative value is lost. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term value.</i>
146	Transitory Messages	This record series consists of records that are created primarily to communicate information of short-term value. "Transitory" refers to short-term value based upon the content and purpose of the message, not the format or technology used to transmit it. Examples of transitory messages include, but are not limited to, reminders to employees about scheduled meetings or appointments; most telephone messages (whether in paper, voice mail, or other electronic form); announcements of office events such as holiday parties or group lunches; and recipient copies of announcements of agency sponsored events such as exhibits, lectures, workshops, etc. Transitory messages are not intended to formalize or perpetuate knowledge and do not set policy, establish guidelines or	Retain until obsolete, superseded, or administrative value is lost.
52	Travel Records	This record series consists of copies of travel vouchers and related records detailing expenses incurred during travel and the authorized per diem rate indicated or the amount of reimbursement based on the actual cost of lodging and meal allowances. Copies of supporting documents such as itineraries, etc. may also be included. See also "DISBURSEMENT RECORDS: DETAIL."	5 fiscal years.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
375	Truth-In-Millage (TRIM) Compliance Files	This series documents each local taxing authority's compliance with Florida's Truth-in-Millage statutory requirements relating to proposed tax assessments and millage rates. The series may include, but is not limited to, copies of the following: forms submitted to the Department of Revenue such as DR-420 Certification of Taxable Value, DR-420S Certification of School Taxable Value, DR-422 Certification of Final Taxable Value, and DR-487 Certification of Compliance; public hearing agendas and/or minutes; ordinances or resolutions adopting the final millage rate and the final budget; and newspaper page(s) containing, and proof of publication from the newspapers for, any related legal advertisements such as the Budget Summary Advertisement, Notice of Proposed Tax Increase, Notice of Budget Hearing, Notice of Tax for School Capital Outlay (for schools), Amended Notice of Tax for School Capital Outlay, and (for counties) Notice – Tax Impact of Value Adjustment Board (Form DR-529). Records are created and submitted pursuant to	5 fiscal years.
309	Unclaimed Property Records	This record series consists of agency copies of the Report of Unclaimed Property submitted to the Department of Financial Services as required by Section 717.117, <i>Florida Statutes</i> , for the registration of unclaimed or abandoned tangible or intangible property. Section 717.1311(1), <i>Florida Statutes</i> , Disposition of Unclaimed Property – Retention of Records, requires agencies holding unclaimed or abandoned property to maintain records of the specific type of property, amount, name, and last known address of the owner for five years after the records become reportable.	5 anniversary years after the property becomes reportable.
149	Unemployment/Reemployment Assistance Tax Records	This record series consists of the agency's copies of Employers Quarterly Reports (UCT-6) or other reports to the Department of Revenue as required by Rule 73B-10.025, <i>Florida Administrative Code</i> , Reports Required of Liable Employers. The reports provide the name of each employee, employee number, amount of wages paid during the quarter subject to unemployment benefits, social security number, number of weeks covered, and other information used in determining unemployment/reemployment assistance benefits due to applicants. The series may also include receipts and statements of charges. Retention is pursuant to Section 443.141(4)(f), <i>Florida Statutes</i> , which states, "The collection of any contribution, reimbursement, interest, or penalty due under this chapter is not enforceable by civil action, warrant, claim, or other means unless the notice of lien is filed with the clerk of the circuit court as described in subsection (3) within 5 years after the date the contribution, reimbursement, interest, and penalty were due."	5 fiscal years.
78	Vehicle Accident Records	This record series consists of all transportation accident reports, general correspondence, and property receipts concerning fatality or non-fatality accidents involving employees in an agency vehicle or in their own vehicle, including ground or water vehicles, during the course of agency business. The series includes information on vehicles involved, occupants, time, and circumstances. This record series is not the official law enforcement agency documentation of traffic accidents. Retention is pursuant to Statute of Limitations, Section 95.11(3), <i>Florida Statutes</i> . See also "INJURY RECORDS," "WORKERS' COMPENSATION RECORDS," "EQUIPMENT/VEHICLE MAINTENANCE RECORDS," and	4 anniversary years.
414	Vehicle Locator Records	This record series consists of records used to track agency vehicles. These records might reside in an automated system such as a Computer Aided Dispatch (CAD) system or in some other format. Since these records may relate to prosecution or disciplinary actions, agencies are responsible for ensuring that internal management policies are in place establishing criteria for which records should be retained beyond the minimum. These records may become part of disciplinary case files.	30 days.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
154	Vehicle Records	This record series consists of records documenting each vehicle owned by the agency, including, but not limited to, vehicle registration papers, copy of the title, inspection information, maintenance agreements, credit card information, confidential tag issuance information, and any other information relating to the vehicle. See also "VEHICLE ACCIDENT RECORDS," "EQUIPMENT/VEHICLE MAINTENANCE RECORDS," and "EQUIPMENT/VEHICLE USAGE RECORDS."	1 anniversary year after disposition of vehicle.
243	Verification Records: Attendance/Employment/ Enrollment	This record series consists of written responses to requests for verification of employment at an agency or of enrollment/attendance at an educational institution. The record series may also include logs recording the number of telephone inquiries for such verification and responses that are made verbally over the telephone.	90 days.
54	Visitor/Entry Logs	This record series consists of records documenting visitors' and employees' entry into an agency's building or other facility. The log might require a time, date, name, signature, reason for visit, and location and/or person visited. See also "ACCESS CONTROL RECORDS."	30 days.
156	Vouchers: Federal Project Paid	This record series consists of vouchers paid for federally funded projects. Check with applicable agency for any additional requirements. See also "PROJECT FILES: FEDERAL."	5 fiscal years after completion or termination of project.
376	Whistle Blower Investigative Records	This record series consists of complete case files of both substantiated and unsubstantiated formal and informal "Whistle Blower" cases investigated or released by the Office of the Inspector General of any agency. The record series includes, but is not limited to, witness statements; documentary evidence; notes filed by the person(s) filing the complaint (the Whistle Blower(s)), employees, witnesses, anonymous complainants, or others; complete case file history; letters; determinations; final reports; and executive summaries. Refer to Sections 14.32, 20.055, 112.3187-31895, and 119.07(6), <i>Florida Statutes</i> . See also "INVESTIGATIVE RECORDS: INSPECTOR GENERAL." <i>These records may have</i>	5 anniversary years after case closed or conclusion of any litigation that may ensue. <i>State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.</i>
141	Work Orders	This record series documents requests for major or minor maintenance or service requiring that a work order be generated. The work order includes dates, locations, cost of labor, hours worked, equipment cost per hour, material used and cost, and other pertinent details. This item does not include equipment maintenance records. See also "EQUIPMENT/VEHICLE MAINTENANCE RECORDS."	3 fiscal years.
289	Work Schedules	This record series consists of work scheduling documentation for employees, including shift or part time employees. These records may provide such information as hours scheduled to work, assignments, the switching of hours with another employee, the location or route of work assignment, and anticipated starting and ending times.	1 fiscal year after obsolete or superseded.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
55	Workers' Compensation Records	This record series documents employee injuries or illness where a Workers' Compensation claim is made. The series consists of the first report of injury forms and any other employer's reports including, but not limited to, Occupational Safety and Health Administration (OSHA) Form 300 and 300A, Log and Summary of Work-Related Injuries and Illnesses; OSHA Form 301, Injury and Illness Incident Report; any equivalent or predecessor OSHA forms; and state form DFS-F2-DWVC-1 (First Report of Injury or Illness) or equivalent or predecessor state forms. Retention is pursuant to OSHA's recordkeeping rule, 29CFR1904.33, Recording and Reporting Occupational Injuries and Illnesses –	5 calendar years.
312	Zoning Variance Records	This record series documents actions taken on requests for zoning variances, including the zoning variance request, a copy of the final disposition, and other related documentation. This series includes records relating to temporary special exception zoning variances.	Permanent.
381	Geographic Information Systems (GIS) Data Layers and Datasets	This record series consists of individual layers of data and/or datasets used to populate Geographic Information Systems (GIS). Data layers and datasets may include, but are not limited to, vector data, such as point, line, and polygon data; imagery data, such as satellite imagery and aerial imagery; topographic data, including elevation data and terrain contours; land use and planning data, including habitat data, road data, zoning, and parcel ownership; and jurisdictional boundary data, including political subdivisions, historic districts, school districts, and urban growth areas. Since GIS data layers and datasets are continuously updated, agencies should take periodic snapshots of data layers and datasets considered to have long-term or continuing informational or historical value to ensure proper retention of this data. See also, "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE DOCUMENTS/DATA," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE," and "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS:	Retain until obsolete, superseded, or administrative value is lost.
382	Geographic Information Systems (GIS) Snapshots: Administrative	This record series consists of periodic snapshots of Geographic Information Systems (GIS) data considered by the agency to have only short-term administrative value. This series does not include GIS snapshots that document long-term community development and/or growth and are considered by the agency to have long-term informational and/or historical value. This series may include daily or monthly snapshots taken for general administrative or reference purposes. This series does not include snapshots taken by an agency for the sole purpose of back-up/disaster recovery. See also "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: HISTORICAL," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE DOCUMENTS/DATA," and "GEOGRAPHIC INFORMATION	1 anniversary year.
383	Geographic Information Systems (GIS) Snapshots: Historical	This record series consists of periodic snapshots of Geographic Information Systems (GIS) data considered by the agency to have long-term informational and/or historical value. This series may include, but is not limited to, snapshots documenting community development and/or growth such as geographic contour changes; infrastructure development, including transportation, utilities, and communications; environmental changes; demographic shifts; changes to jurisdictional boundaries; and changes in property values. This record series does not include GIS snapshots taken by an agency for the sole purpose of back-up/disaster or snapshots taken for general administrative or reference purposes such as documentation of routine infrastructure maintenance (e.g., road repairs, utility line repairs). See also "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) DATA LAYERS AND DATASETS," and "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE	Permanent. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
384	Geographic Information Systems (GIS) Source Documents/Data	This record series consists of documents and/or data used to update Geographic Information Systems (GIS). This record series may include, but is not limited to, address change forms, survey data, field notes, legal descriptions, and other documents and/or data submitted to or acquired by the agency for the sole purpose of updating the agency's Geographic Information Systems. Do NOT use this item if records fall under a more appropriate retention schedule item or if the unique content/requirements of the records necessitate that an individual retention schedule be established. See also "GEOGRAPHIC	Retain until obsolete, superseded, or administrative value is lost.
109	Grant Files: Grantor Agency	This record series documents the administration of a grant program, including the application review process and expenditure of grant funds to an entity by a public agency. These files may include, but are not limited to, all grant applications (funded and unfunded); notifications to applicants of award or denial of grant funds; contracts; agreements; grant status, narrative, and financial reports submitted by recipient agencies; and supporting documentation. Grant cycle completion has not occurred until all reporting requirements are satisfied and final payments have been received for that grant cycle. See also "GRANT FILES: RECIPIENT," "PROJECT FILES: FEDERAL," and "PROJECT FILES: NON-CAPITAL IMPROVEMENT." <i>These records may have archival value.</i>	5 fiscal years after completion of grant cycle. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.
348	Grant Files: Recipient	This record series documents activities relating to grant-funded projects conducted by the grant recipient, including the application process and the receipt and expenditure of grant funds. These files may include, but are not limited to, grant applications; contracts; agreements; grant status, narrative, and financial reports; and supporting documentation. Project completion has not occurred until all reporting requirements are satisfied and final payments have been received. Check with applicable granting agency for any additional requirements. See also "GRANT FILES: GRANTOR AGENCY," "PROJECT FILES: FEDERAL," "PROJECT FILES: NON-CAPITAL IMPROVEMENT."	5 fiscal years after completion of project.
349	Grant Files: Unfunded Applications (Applicant's Copies)	This record series consists of a grant applicant's unfunded grant applications. The series may include, but is not limited to, copies of applications, notifications of denial of funding, application reviews, correspondence, and supporting materials used in preparing the grant application. NOTE: For unfunded applications received by grantor agencies, use GRANT FILES: GRANTOR AGENCY. See also "GRANT FILES: RECIPIENT," "PROJECT FILES: FEDERAL," and "PROJECT FILES: NON-CAPITAL IMPROVEMENT."	1 anniversary year after receipt of denial notification.
110	Grievance Files	This record series consists of records of agency proceedings in the settlement of disputes between the agency as employer and its employees. A grievance may be filed when an employee believes that a work related condition affecting the employee is unjust, inequitable, or a hindrance to effective operation. Section 110.227(4), <i>Florida Statutes</i> , outlines the grievance process for state agency career service employees. See also "COMPLAINTS: CITIZENS/CONSUMERS/EMPLOYEES" and "PERSONNEL RECORDS"	3 fiscal years after settlement.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
350	Health Records: Blood Borne Pathogen/Asbestos/Exposure	This record series consists of medical records of employees known or suspected to have come into contact with blood or other potentially hazardous materials. These records may include, but are not limited to, the employee's name; social security number; hepatitis B vaccination status including the dates of testing, results of examinations, medical testing, and follow-up procedures; a copy of the healthcare professional's written opinion; a list of complaints potentially related to the exposure; a copy of information provided to the healthcare professional; and records documenting the exposure or possible exposure of an employee to a blood borne pathogen, contagion, radiation, and chemicals above the acceptable limits or dosage, including statistical analyses, incident reports, material safety data sheets, copies of medical records or reports, risk management assessments, and other necessary data to support the possibility of exposure. Retention period is pursuant to 29CFR1910.1001, Asbestos; 29CFR1910.1020, Access to Employee Exposure and Medical Records; and 29CFR1910.1030, Bloodborne Pathogens. See also "EXPOSURE	30 years after termination, retirement, or separation from employment.
324	HIPAA Health Care Component Designation Records	This record series consists of records of a designation of a health care component of a covered hybrid entity under the Health Insurance Portability and Accountability Act (HIPAA). Under HIPAA, a hybrid entity is a covered entity whose business activities include both covered and non-covered functions (45CFR164.103). Per 45CFR164.106(a)(2)(iii)(C), "The	6 anniversary years from date of designation or from the date when it last was in effect, whichever is later.
325	HIPAA Security Standards Implementation Records	This record series consists of policies, procedures, and records of actions, activities, or assessments relating to the implementation of security measures for protected electronic health information required under the Health Insurance Portability and Accountability Act (HIPAA), Subpart C, Security Standards for the Protection of Electronic Protected Health Information. The records are required HIPAA documentation per 45CFR164.316(b). Retention is pursuant to 45CFR164.316(b)(2). See also "PROTECTED HEALTH INFORMATION"; "INFORMATION"; "ACCESS TO RECORDS"; "ASSISTANCE RECORDS";	6 anniversary years from date of creation or from the date when it last was in effect, whichever is later.
273	Housing Applications: Non-Participating/Inactive	This record series consists of completed applications submitted by citizens who later choose not to participate in the housing program. These applications have no activity on them and the individual has expressed no continuing interest in the program. The applications may become inactive because of changes in the eligibility requirements, lack of interest, inability to locate a home or to secure financing, relocation of applicant, or a failure to update the application by a given deadline. See also "HOUSING FINANCE ASSISTANCE RECORDS";	4 fiscal years.
274	Housing Finance Assistance Records	This record series consists of records documenting housing finance assistance to low to moderate income households, including, but not limited to: program requirements and project records; community housing development set-aside records; equal opportunity and fair housing records; environmental review records; applications; displacement, relocation, and real property acquisition records; lead based paint and radon records; housing agreements; income verifications; proofs of age or handicap; and other records as required by state/federal governments for public housing/housing finance assistance. Records relate to programs such as State Housing Initiatives Partnership (SHIP), governed by Section 420.907-9079, Florida Statutes, State Housing Initiatives Partnership, and Rule 67-37, Florida Administrative Code. See also "HOUSING FINANCE ASSISTANCE RECORDS";	5 fiscal years after funds expended and accounted for and/or satisfaction of loans, whichever is later.

GS1-SL Item #	GS1-SL Record Series Title	Description	Retention
241	Incident Report Files	This record series documents incidents or unusual occurrences at a public facility or on publicly owned property, including incident reports and documentation of any follow-up investigation. These incidents or occurrences may include: alarm or lock malfunctions, security breaches, hostile actions by employees or the public, suspicious persons, significant maintenance problems, or any other circumstance that should be noted for future reference or follow-up. The incident report may include, but is not limited to, the name of the reporting staff member, the date/time/location of the incident, names of persons involved or witnesses, description of the incident or occurrence, emergency response, names of supervisors notified and at what time, and the general outcome of the incident. This series does not include documentation of injuries requiring medical attention. Retention is pursuant to Florida's Statute of Limitations, Section 95.11, <i>Florida Statutes</i> . See also "INJURY	4 anniversary years from date of incident.
188	Injury Records	This record series consists of investigations, logs, and summary records regarding injury, diseases and illness, fatality and non-fatality. The series may include, but is not limited to, the report of an injury received on public property; records of an employee injury resulting in death; Occupational Safety and Health Administration (OSHA) Form 300 and 300A, Log and Summary of Work-Related Injuries and Illnesses; OSHA Form 301, Injury and Illness Incident Report; any equivalent or predecessor OSHA forms; and state form DFS-F2-DWC-1 or equivalent or predecessor state forms. For injuries to employees resulting in Workers' Compensation claims, see also "WORKERS' COMPENSATION RECORDS." Retention is pursuant to OSHA's recordkeeping rule, 29CFR1904.33, Recording and Reporting Occupational Injuries and Illnesses – Retention and Updating. See also "INCIDENT	5 calendar years.
276	Inspection/Maintenance Records: Bridge	This record series consists of records documenting the inspection, condition, maintenance, and repair of bridges.	Retain for life of structure.
277	Inspector's Route Sheets: Daily	This record series consists of daily inspection sheets used by the inspector for recording violations and other requirements that have not met building standards or codes. NOTE: This record may also be part of the building permit records. See also "PERMITS: BUILDING."	3 fiscal years