

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

Agenda Package

Board of Supervisors Meeting



Wednesday, September 9, 2020

6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive,

Tampa, Florida



DEVELOPMENT PLANNING & FINANCING GROUP, INC.

Tampa Palms Community Development District

Development Planning and Financing Group
409 East College Ave, Ruskin FL 33570
Phone: 813-374-9104 X 4306

September 4, 2020

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

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Budget Hearing and Board Meeting is scheduled for Wednesday, September 9, 2020 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.

Governor's order waiving physical quorum continues to extend and for that reason a video meeting will be held via Zoom with the following access:

Join Zoom Meeting
<https://us02web.zoom.us/j/82384362599>
Meeting ID: 823 8436 2599

Enclosed for your reviews are the minutes of the August 12, 2020 Budget and Assessment Hearing, as well as, minutes of the 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,

Ken

Ken Joines, District Manager
DPFG

KJ:mmw

cc: Maggie Wilson
DPFG (Record Copy)

Tampa Palms CDD Board Meeting & Budget Hearing Agenda

**September 9, 2020 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

Join Zoom Meeting
<https://us02web.zoom.us/j/82384362599>

Meeting ID: 823 8436 2599

In an abundance of caution due to Covid concerns and in consideration of the fact that many of the Board Members may be attending virtually, no documents or other media will be accepted for distribution at the CDD meeting. If documents are brought to the meeting, they may be left for digitization and later distribution.

1. Welcome & Roll Call
2. Board Member Discussion Items
3. Public Comments
4. Approval of the August 12, 2020 Minutes
5. Approval of District Disbursements
6. Consultant Reports
 - Update: Signature
 - Community Appearance & Projects
 - Water Use Permit
 - CDD Auditor Engagement
 - TPOA Newsletter
7. Other Matters
8. Public Comments
9. Supervisor comments
10. Adjourn

FINANCIALS

Tab 3

FINANCIAL ANALYSIS

Tab 3 A

Ten months ending July 31, 2020

Executive Summary

As of July 31, 2019, The District has cash balances net of liabilities of \$ 4.5 M. With two months left in the fiscal year District expenses should vary favorably in the range of \$ 100 K to 120 K.

The CDD should end the year with about \$ 1.1 M in presently unallocated funds with which to address future community needs.

FY 2019-20 Budget Performance

Revenue

As of July 31st, the District has collected 100.3 % of the assessments. The District is projected to collect a minimal additional \$1-2 K from Tax Collector refunds by year end.

Expenses

The General Fund Budget normal operations shows a favorable position of \$ 147 K as of July 31st. The timing of several expense categories, such as Capital Projects and County Pond and Mowing will come back to budgeted plan levels as the heavier summer expenses for water, mowing and the county pond will reduce the favorable variance. The Project Driven line items should end the year at budget levels with the exception of Signature Projects which will require a budget amendment to included reserved funds.

Cash Flow Projections for Calendar 2020

| | <u>(Shown in \$ 000)</u> | |
|--|--------------------------|-------------|
| <u>Sources of Funds</u> | | |
| Cash Balance 6/30/20 | \$ 4,480 | |
| Collections prior to December receipts | <u>3</u> | |
| Total Sources of Funds | | \$ 4,483 |
| <u>Uses of Funds</u> | | |
| Balance FY 19-20 Expenses | (\$ 704) | |
| Weather Damage | (400) | |
| Community-Wide Wall & Monument | (100) | |
| Palm & Pest Deferred Projects | <u>(200)</u> | |
| Pond Improvements | (700) | |
| 1st Qtr FY 2020-21 Expenses Operations | (679) | |
| Infrastructure Replacement Contingency | (135) | |
| TP Signature Projects (unspent) | <u>(449)</u> | |
| Total Uses of Funds | | (\$ 3,367) |
| Projected Funds before December, 2020 receipts | | \$ 1,116 |

FAQ During the Budget Hearing process for FY 2019-20 the assessment discount amount was set at \$109,504 based on the proposed assessments of \$2,737,595.

With ten months completed, the District has received slightly more than the proposed assessed amount [\$832.00 more] but paid less [\$5,849] for discount costs.

Why is this, how is the discount amount computed and is Tampa Palms budgeting too much for discount?

Property tax bills are sent to owners in early November; the taxes are due in March of the following year. Any payment received April 1st or after is considered delinquent.

In order to encourage early payment, state law provides for discounts to be applied to property tax bills, including CDD assessments. The discounts decline as the tax due date approaches. Payments made during the following months will earn a discount:

- November is 4%
- December is 3%
- January is 2%
- February is 1%

When planning the budget, the CDD must assume that all owners will pay sufficiently early to receive the maximum discount which is 4%.

In reality owners and mortgage escrow holders frequently do not take advantage of the maximum discount available to them resulting in less discount received.

At this time, ten months into the fiscal year with potentially some additional but minimal revenue that may be received for which there will be no discount, the net discount percentage year to date is .0379%, pretty close to the budgeted 4%.Page 2 of 13

FINANCIAL STATEMENTS

Tab 3 B

**Tampa Palms CDD
Balance Sheet
July 31, 2020**

GENERAL

ASSETS:

| | | |
|------------------------------------|----|-----------------------------------|
| CASH - Operating Account | \$ | 34,547 |
| PETTY CASH | | 500 |
| INVESTMENTS: | | |
| Excess Fund Account- Sunshine Bank | | 4,543,803 |
| ACCOUNTS RECEIVABLE | | - |
| RECEIVABLE FROM TAMPA PALMS HOA | | 5,988 |
| PREPAID ITEMS | | - |
| TOTAL ASSETS | | <u><u>\$ 4,584,838</u></u> |

LIABILITIES:

| | | |
|------------------|----|--------|
| ACCOUNTS PAYABLE | \$ | 29,272 |
| ACCRUED EXPENSES | | 75,968 |

FUND BALANCE:

| | | |
|---|--|-----------------------------------|
| NON-SPENDABLE | | - |
| RESTRICTED | | - |
| UNASSIGNED: | | 4,479,599 |
| TOTAL LIABILITIES & FUND BALANCE | | <u><u>\$ 4,584,838</u></u> |

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through July 31, 2020

| | BUDGET | BUDGET YEAR-TO-DATE | ACTUAL YEAR-TO-DATE | FAVORABLE (UNFAVORABLE) YTD VARIANCE |
|---|------------------|------------------------|------------------------|--|
| REVENUES | | | | |
| SPECIAL ASSESSMENTS ON ROLL (Gross) | \$ 2,737,595 | \$ 2,737,595 | \$ 2,738,427 | \$ 832 |
| DISCOUNT-ASSESSMENTS | (109,504) | (103,655) | (103,655) | - |
| INTEREST | 55,000 | 45,833 | 47,653 | 2,020 |
| EXCESS FEES | 15,000 | 6 | 6 | - |
| MISCELLANEOUS REVENUE | 1,200 | 600 | 600 | - |
| CARRY FORWARD BALANCE | 15,000 | - | - | - |
| TOTAL REVENUES | 2,714,291 | 2,680,379 | 2,683,231 | 2,852 |
| EXPENDITURES | | | | |
| ADMINISTRATIVE: | | | | 0 |
| PERSONNEL SERVICES | | | | |
| BOARD OF SUPERVISORS | 11,000 | 9,167 | 7,385 | 1,782 |
| FICA | 5,810 | 4,842 | 11,381 | (6,540) |
| FUTA/SUTA + PAYROLL FEES | 5,024 | 4,187 | 1,323 | 2,864 |
| <i>S/T PERSONNEL SERVICES</i> | 21,834 | 18,196 | 20,089 | (1,894) |
| PROFESSIONAL SERVICES | | | | |
| ATTORNEYS FEES | 10,000 | 8,333 | 2,253 | 6,080 |
| ANNUAL AUDIT | 6,813 | 5,900 | 5,900 | - |
| MANAGEMENT FEES | 67,369 | 56,141 | 55,295 | 846 |
| TAX COLLECTOR | 54,752 | 52,656 | 52,656 | - |
| ASSESSMENT ROLL | 10,050 | 10,050 | 10,050 | - |
| <i>S/T PROFESSIONAL SERVICES</i> | 148,984 | 133,080 | 126,153 | 6,926 |
| ADMINISTRATIVE SERVICES | | | | |
| DIRECTORS AND OFFICER INSURANCE | 3,685 | 3,685 | 2,649 | 1,036 |
| MISCELLANEOUS ADMINISTRATIVE SERVICE | 12,000 | 10,000 | 12,972 | (2,972) |
| <i>S/T ADMINISTRATIVE SERVICES</i> | 15,685 | 13,685 | 15,621 | (1,936) |
| TOTAL ADMINISTRATIVE | 186,503 | 164,960 | 161,864 | 3,096 |
| FIELD/OPERATIONS SERVICES: | | | | |
| FIELD MANAGEMENT SERVICES: | | | | |
| DISTRICT OPERATING STAFF | 172,343 | 143,619 | 134,820 | 8,800 |
| PARK ATTENDANTS | 81,000 | 67,500 | 55,487 | 12,013 |
| PARK PATROL | 69,014 | 57,512 | 62,365 | (4,854) |
| FIELD MANAGEMENT CONTINGENCY | 20,800 | 17,333 | 6,270 | 11,063 |
| <i>S/T FIELD MANAGEMENT SERVICES</i> | 343,157 | 285,964 | 258,942 | 27,022 |
| GENERAL OVERHEAD: | | | | |
| INSURANCE | 12,516 | 12,516 | 11,121 | 1,395 |
| INFORMATION SYSTEMS (TEL & SECURITY) | 23,766 | 19,805 | 14,199 | 5,606 |
| WATER | 14,560 | 12,133 | 26,633 | (14,400) |
| REFUSE REMOVAL (SOLID WASTE) | 7,280 | 6,674 | 10,739 | (4,065) |
| ELECTRICITY | 110,000 | 82,667 | 81,025 | 1,642 |
| STORMWATER FEE | 3,938 | 3,938 | 3,041 | 897 |
| MISCELLANEOUS FIELD SERVICES | 13,000 | 10,833 | 7,235 | 3,598 |
| <i>S/T GENERAL OVERHEAD</i> | 185,060 | 148,566 | 153,894 | (5,328) |
| LANDSCAPE MAINTENANCE STANDARD | | | | |
| LANDSCAPE AND POND MAINTENANCE | 1,041,153 | 867,628 | 801,237 | 66,391 |
| LANDSCAPE MONITORING FEE | 18,720 | 15,600 | 15,750 | (150) |
| LANDSCAPE AND REPLACEMENT | 93,600 | 78,000 | 60,071 | 17,929 |
| <i>S/T LANDSCAPE MAINTENANCE</i> | 1,153,473 | 961,228 | 877,057 | 84,170 |
| LANDSCAPE MAINTENANCE NEW & ENHANCED | | | | |
| PROPERTY MOWING | 94,640 | 78,867 | 67,485 | 11,382 |
| COUNTY POND | 26,000 | 21,667 | 7,690 | 13,987 |
| NPDES POND PROGRAM | 45,000 | 37,500 | 29,310 | 8,190 |
| <i>S/T LANDSCAPE NEW & ENHANCED</i> | 165,640 | 138,033 | 104,475 | 33,558 |

**Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2019 through July 31, 2020**

| | <u>BUDGET</u> | <u>BUDGET YEAR-TO-DATE</u> | <u>ACTUAL YEAR-TO-DATE</u> | <u>FAVORABLE (UNFAVORABLE) YTD VARIANCE</u> |
|--|------------------|--------------------------------|--------------------------------|---|
| FACILITY MAINTENANCE: | | | | |
| IRRIGATION SYSTEM | 101,148 | 84,290 | 78,160 | 6,130 |
| FOUNTAIN | 25,754 | 21,462 | 16,505 | 4,957 |
| FACILITY MAINTENANCE | 85,493 | 71,244 | 75,198 | (3,954) |
| MOTOR FUEL & LUBRICANTS | - | - | - | - |
| JANITORIAL/PARK SUPPLIES | 2,600 | 2,167 | 3,973 | (1,806) |
| S/T FACILITY MAINTENANCE | <u>214,995</u> | <u>179,163</u> | <u>173,835</u> | <u>5,327</u> |
| TOTAL FIELD OPERATIONS/SERVICES | <u>2,062,325</u> | <u>1,712,954</u> | <u>1,568,204</u> | <u>144,750</u> |
| TOTAL NORMAL OPERATIONS | <u>2,248,828</u> | <u>1,877,913</u> | <u>1,730,067</u> | <u>147,846</u> |
| PROJECT DRIVEN EXPENDITURES | | | | |
| SIGNATURE TP 2017 | 18,676 | 15,563 | 57,266 | (41,702) |
| RENEWAL AND REPLACEMENT & DEFERRED MTC | 195,000 | 102,500 | 143,030 | 10,070 |
| CAPITAL PROJECTS | 195,000 | 162,500 | 109,782 | 52,718 |
| NPDES/CLEAN WATER | 56,787 | 47,323 | 39,184 | 8,139 |
| TOTAL PROJECT DRIVEN EXPENDITURES | <u>465,463</u> | <u>387,886</u> | <u>349,862</u> | <u>38,024</u> |
| TOTAL NORMAL OPERATIONS AND PROJECT DRIVEN EXPENDITURES | <u>2,714,291</u> | <u>2,265,799</u> | <u>2,079,929</u> | <u>185,870</u> |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | - | 414,580 | 603,302 | 188,724 |
| FUND BALANCE - BEGINNING | - | - | 3,876,296 | 3,876,296 |
| FUND BALANCE - ENDING | <u>\$ -</u> | <u>\$ 414,580</u> | <u>\$ 4,479,598</u> | <u>\$ 4,065,019</u> |

FINANCIAL SUMMARY

Tab 3 C

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU JULY 31, 2020
GENERAL FUND**

| (Shown in \$) | <u>Normal Operations</u> | <u>Non-Operating Project Driven</u> | <u>Total As Reported</u> |
|-------------------------------|------------------------------|---|------------------------------|
| <u>Revenues</u> | | | |
| Operating | \$2,186,829 | | \$2,186,829 |
| <u>Non Operating</u> | | | |
| Capital Projects | | \$187,619 | 187,619 |
| Renewal & Rel | | \$187,619 | 187,619 |
| Signature 2017 | | \$17,969 | \$17,969 |
| NPDES | | \$54,736 | \$54,736 |
| Excess Fees | 6 | | 6 |
| Interest | 47,853 | | 47,853 |
| Misc Rev | 600 | | 600 |
| Carry Forward Bal * | | | |
| Total | \$ 2,235,288 | \$ 447,943 | \$ 2,683,231 |
| <u>Expenses</u> | | | |
| Operations | \$ 1,730,067 | | 1,730,067 |
| <u>Non Operating</u> | | | |
| Renewal & Rel | | 143,630 | 143,630 |
| NPDES/EPA | | 39,184 | 39,184 |
| Capital Projects | | 109,782 | 109,782 |
| TP Signature 2017 | | 57,266 | 57,266 |
| Total | \$1,730,067 | \$349,862 | \$2,079,929 |
| Excess Revenue Vs Expenses | 505,221 | 98,082 | \$ 603,302 |

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU JULY 31, 2020
GENERAL FUND**

| <u>General Fund</u> | 7/31/2020 | (\$000) |
|--|---------------------------|-----------------|
| Cash | | 35 |
| Cash Equivalent (Excess Cash ICS) | | 4,544 |
| Due From TPOA | | 6 |
| Prepaid Amounts | | 0 |
| Total | | \$ 4,585 |
| Less: | | |
| Payables | | 29 |
| Accrued Expenses | | 76 |
| | Net Cash 7/31/2020 | \$ 4,480 |
| Allocation for: | | |
| Weather Damage | | 400 |
| Community-Wide Wall & Monument | | 100 |
| Tree & Palm Replacement | | 200 |
| Pond Improvements | | 700 |
| 1st Qtr FY 2020-21 Expenses Operations | | 679 |
| Infrastructure Replacement Contingency | | 135 |
| TP Signature Projects (unspent) | | 449 |
| | Adjusted Net Cash | \$ 1,817 |
| | Forecast | |

| (\$ 000) | 2019-20 Fiscal Year | | Monthly Bal |
|--------------------|---------------------|-----------------|-----------------|
| | <u>Receipts</u> | <u>Expenses</u> | |
| Aug | | | |
| CDD Operations | 23 | 195 | |
| R&R | 2 | 25 | |
| NPDES | 1 | 12 | |
| Signature Projects | 0 | 35 | |
| Capital Projects | 2 | 40 | |
| Total | 28 | 307 | \$ 1,538 |
| Sept | | | |
| CDD Operations | 1 | 265 | |
| R & R | 0 | 26 | |
| NPDES | 0 | 5 | |
| Signature Projects | 0 | 80 | |
| Capital Projects | 0 | 21 | |
| Total | 1 | 397 | \$ 1,142 |
| Oct | | | |
| CDD Operations | 2 | 195 | |
| R & R | 0 | 16 | |
| NPDES | 0 | 10 | |
| Signature Projects | 0 | 25 | |
| Capital Projects | 0 | 20 | |
| Total | 2 | 266 | \$ 878 |

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

**TAMPA PALMS CDD
JULY 31, 2020
GENERAL FUND**

| (\$000) | Prior Year Collected | Current Year Collected \$ | Current Year Collected % | Variance % Fav (Unfav) |
|--------------------------------------|-------------------------|------------------------------|-----------------------------|---------------------------|
| October | | | | |
| November | 14% | 376 | 14% | 0% |
| December | 92% | 2,388 | 91% | -1% |
| January | 94% | 2,475 | 94% | 0.0% |
| February | 96% | 2,512 | 96% | 0.0% |
| March | 97% | 2,537 | 97% | 0.0% |
| April | 99% | 2,579 | 98% | -0.9% |
| May | 99% | 2,606 | 99% | 0.0% |
| June | 100.2% | 2,635 | 100.3% | 0.1% |
| July | 100.2% | 2,635 | 100.3% | 0.1% |
| August | 100.3% | | | - |
| September | 100.3% | | | |
| Year End | | | | |
| <u>Total Assessed (Net Discount)</u> | | \$2,628 | | |

PROJECT
DRIVEN
REPORTS

Tab 3 D

Summary- Project Driven Expenses

Ten Months Ending July 31, 2020

| | |
|--|--------------|
| Operating Capital Projects | (\$000) |
| <u>Sources of Funds</u> | |
| FY 2019-20 Budget | \$195 |
| <u>Uses of Funds</u> | |
| Spent Thru 7/31/2020 | 110 |
| Total Funds Under Consideration | \$0 |
| Budget Available as of 7/31/2020 | \$85 |
| Renewal & Replacement | |
| <u>Sources of Funds</u> | |
| FY 2019-20 Budget | 195 |
| <u>Uses of Funds</u> | |
| Spent Thru 7/31/2020 | 144 |
| Total Funds Under Consideration | \$0 |
| Budget Available as of 7/31/2020 | \$51 |
| TP Signature Projects | |
| <u>Sources of Funds*</u> | |
| FY 2019-20 Budget | \$19 |
| <u>Uses of Funds</u> | |
| Spent Thru 7/31/2020 | \$57 |
| Total Funds Under Consideration | \$449 |
| Budget Available as of 9/30/2020* | \$487 |
| * Additional Signature funds \$487 K available to be brought forward when needed | \$487 |

**Capital Projects 2019-20
Budget Monitor**

| | 31-Jul-20 | | |
|--|------------------|---------------|---------------------|
| (\$000) | Current Projects | Spent 2019-20 | Pending Commitments |
| Tampa Palms Signature Projects (BB Downs) | | | |
| Consulting Services | 31 | 7 | 20 |
| Irrigation | 20 | | 20 |
| Main Entry Restorations | 173 | 41 | 132 |
| Area 2 Pond | | | 15 |
| Bruce B Downs Improvements | 267 | | 262 |
| | | | |
| Sub-Total TP Signature 2017 | \$506 | \$57 | \$448 |
| Capital Projects | | | |
| Consulting Services | | | |
| Irrigation Systems | | 10 | |
| Parks | | 6 | |
| Landscape & Lighting | | 86 | |
| Signs, Infrastructure & Lighting | | 8 | |
| | | | |
| Sub-Total Capital Projects | \$0 | 110 | \$0 |
| Total TP Signature 2017 & Standard Capital Projects | | \$167 | \$448 |
| | | | |

**Capital Projects Signature Projects
2019-20 Through June 30, 2020**

| Tampa Palms Signature Projects (BB Downs) | Current Projects | Spent A/O 7/31/2020 | Pending Commitments |
|---|-------------------------|---------------------|----------------------------|
| Consulting Services | | | |
| Restoration Designs | 24,000 | 10,110 | 13,890 |
| Survey & Staking | 7,000 | 1,210 | 5,790 |
| <i>Sub Total</i> | <u>31,000</u> | <u>11,320</u> | <u>19,680</u> |
| Irrigation | | | |
| Area 1 & 2 Irrigation (Incl BB Downs) | 20,000 | | 20,000 |
| <i>Sub Total</i> | <u>20,000</u> | | <u>20,000</u> |
| Main Entry Restorations | | | |
| Area 1 Entry Landscape (Phase II) | 77,513 | | 77,495 |
| Area 2 Landscape Phase II | 25,000 | 25,263 | -263 |
| Area 2 Landscape (TP Blvd & Amberly Phase II) | 20,000 | | 20,000 |
| Area 2 Pond Landscape & Wayfinding | 50,000 | 15,303 | 34,697 |
| <i>Sub Total</i> | <u>172,513</u> | <u>40,566</u> | <u>131,948</u> |
| Area 2 Pond | | | |
| Littoral Plantings & Noxious Removal | | | |
| Area 2 Pond Landscape -Bank Repairs | 15,000 | 4,785 | 10,215 |
| <i>Sub Total</i> | <u>15,000</u> | | <u>15,000</u> |
| Bruce B Downs Improvements | | | |
| Area 1 Adl Trees | 22,000 | 5,380 | 16,620 |
| Cypress Creek to Power Corridor (Walls) | 245,000 | | 245,000 |
| <i>Sub Total</i> | <u>267,000</u> | <u>5,380</u> | <u>261,620</u> |
| Sub-Total Tampa Palms Signature | 505,513 | \$57,266 | 448,248 |
| Normal Capital Projects | | | |
| | Current Projects | | Pending Commitments |
| Irrigation Systems | | | |
| VFD Pump Drive Area Area 2 | | 6,924 | |
| Area 1 Pump Station Filter New Discs | | 2,847 | |
| <i>Sub Total</i> | <u>0</u> | <u>9,771</u> | <u>0</u> |
| Parks | | | |
| Cozy Dome Climber | | 4,525 | - |
| Benches - Oak Park (3) Deposit | | 1,596 | |
| <i>Sub Total</i> | <u>0</u> | <u>6,121</u> | <u>-</u> |
| Landscape & Lighting | | | |
| Bricks & Construction for Sanctuary Wall Bed | | 19,489 | |
| Drainage Mgmt - Phase I & 2 TP Blvd | | 66,421 | |
| <i>Sub Total</i> | <u>-</u> | <u>85,910</u> | <u>-</u> |
| Signs, Infrastructure & Lighting | | | |
| Drainage Easement Reconsruction | | 7,980 | |
| <i>Sub Total</i> | <u>0</u> | <u>7,980</u> | <u>0</u> |
| Sub-Total Normal Capital Projects | \$0 | \$109,782 | \$0 |
| Total TP Signature & Standard Capital Projects | | \$167,048 | \$448,248 |

CHECK REGISTER

Tab 3 E

**TAMPA PALMS CDD
CASH REGISTER
FY 2020**

| Date | Num | Name | Memo | Receipts | Disbursements | Balance |
|-------------------|-------------|--------------------------------------|---|-------------------|-------------------|-------------------|
| 06/30/2020 | | | EOM BALANCE | 350,035.82 | 225,888.59 | 204,294.17 |
| 07/01/2020 | 8519 | DPFG | CDD Mgmt - July | | 6,337.61 | 197,956.56 |
| 07/01/2020 | 8520 | ADB Landscaping Materials, Inc | Plant materials | | 1,097.25 | 196,859.31 |
| 07/01/2020 | 8521 | ADVANCED ENERGY SOLUTION OF | Rpr fountain time | | 421.60 | 196,437.71 |
| 07/01/2020 | 8522 | CLEAN SWEEP SUPPLY COMPANY | wipes and sanitizer | | 37.75 | 196,399.96 |
| 07/01/2020 | 8523 | DOUGLAS CLEANING SERVICES | June - CDD Cleaning & Sanitizing | | 2,048.00 | 194,351.96 |
| 07/01/2020 | 8524 | EEL SECURITY | Monitoring - 3rd Qtr - 2020 | | 89.85 | 194,262.11 |
| 07/01/2020 | 8525 | FEDEX | Shipping | | 176.47 | 194,085.64 |
| 07/01/2020 | 8526 | FRONTIER COMMUNICATIONS | CDD Phone - 6/15 - 7/14 | | 533.31 | 193,552.33 |
| 07/01/2020 | 8527 | WELCH TENNIS COURTS, INC | Wind screens | | 83.97 | 193,468.36 |
| 07/01/2020 | 8528 | XEROX FINANCIAL SERVICES | Copier Lease - June | | 136.35 | 193,332.01 |
| 07/01/2020 | 8529 | CINTAS | Safety Mats -3/30 (rcvd 6/1/30 6/30) | | 61.57 | 193,270.44 |
| 07/02/2020 | 07022020DD | DOROTHY COLLINS | 6/15 - 6/28 - D. Collins P/R | | 2,309.18 | 190,961.26 |
| 07/02/2020 | 07022020ACH | Innovative Employer Solutions | 6/15 - 6/28 - D. Collins P/R | | 880.30 | 190,080.96 |
| 07/07/2020 | 8530 | ADB Landscaping Materials, Inc | Dynamite crepe myrtles 2 | | 250.00 | 189,830.96 |
| 07/07/2020 | 8531 | ARCHITECTURAL FOUNTAINS, INC | Fountain Maint. | | 2,000.00 | 187,830.96 |
| 07/07/2020 | 8532 | CINTAS | Safety Mats -7/1 | | 61.57 | 187,769.39 |
| 07/07/2020 | 8533 | REPUBLIC SERVICES | 7/1 - 7/31 - Solid Waste | | 1,018.45 | 186,750.94 |
| 07/07/2020 | 8534 | SEFFNER ROCK & GRAVEL | Fill Dirt | | 276.00 | 186,474.94 |
| 07/07/2020 | 8535 | Zeno Office Solutions, Inc. | Contract copier ovrg charge 5/25 - 6/24 | | 30.82 | 186,444.12 |
| 07/10/2020 | 07102020ACH | Innovative Employer Solutions | BOS Mtg. 6/10/2020 | | 79.60 | 186,364.52 |
| 07/10/2020 | 07102020DD | James P. Soley | BOS Mtg. 6/10/2020 | | 184.70 | 186,179.82 |
| 07/13/2020 | 8536 | ABM Landscape & Turf Services | June Landscape Maint Proj | | 70,642.22 | 115,537.60 |
| 07/13/2020 | 8537 | ADVANCED ENERGY SOLUTION OF | Ceiling fans | | 2,608.87 | 112,928.73 |
| 07/13/2020 | 8538 | Arete Industries | Sgns and install (Stop, speed) | | 4,342.50 | 108,586.23 |
| 07/13/2020 | 8539 | AT&T | Long Distance - June | | 175.50 | 108,410.73 |
| 07/13/2020 | 8540 | CINTAS | Safety mats | | 184.71 | 108,226.02 |
| 07/13/2020 | 8541 | FLORIDA FOUNTAIN MAINTENANCE, INC | Fountain Maint - Reserve | | 492.38 | 107,733.64 |
| 07/13/2020 | 8542 | FRONTIER COMMUNICATIONS | Amberly Pk Phone | | 423.93 | 107,309.71 |
| 07/13/2020 | 8543 | IRON MOUNTAIN | 7/1 - 7/31 - Records Storage | | 285.34 | 107,024.37 |
| 07/13/2020 | 8544 | James P. Soley | Voided chk. | | 0.00 | 107,024.37 |
| 07/13/2020 | 8545 | LOWE'S | Supplies | | 129.02 | 106,895.35 |
| 07/13/2020 | 8546 | OLM, INC | Landscape Insp- 6/1 | | 1,575.00 | 105,320.35 |
| 07/13/2020 | 8547 | SECURITAS SECURITY SERVICES USA, INC | Security | | 3,806.90 | 101,513.45 |
| 07/13/2020 | 8548 | TAMPA PALMS OWNERS ASSOCIATION | Park Attendants - FY 2019-2020 - 3RD Quarter | | 17,510.40 | 84,003.05 |
| 07/13/2020 | 8549 | TERMINEX | Pest Control | | 222.00 | 83,781.05 |
| 07/13/2020 | 8550 | VERIZON | 5/24 - 6/23 - Phone | | 111.19 | 83,669.86 |
| 07/17/2020 | 27 | Eugene R. Field | BOS Mtg. 7/8/2020 | | 184.70 | 83,485.16 |
| 07/17/2020 | 07172020DD | DOROTHY COLLINS | 7/13 - 7/26 - D. Collins P/R | | 2,309.18 | 81,175.98 |
| 07/17/2020 | 28 | Adisa Gibson | BOS Mtg. 7/8/2020 | | 184.70 | 80,991.28 |
| 07/17/2020 | 07172020DD | James A. Schoolfield | BOS Mtg. 7/8/2020 | | 184.70 | 80,806.58 |
| 07/17/2020 | 07172020DD | James P. Soley | BOS Mtg. 7/8/2020 | | 184.70 | 80,621.88 |
| 07/17/2020 | 07172020DD | Jessica B. Vaughn | BOS Mtg. 7/8/2020 | | 184.70 | 80,437.18 |
| 07/17/2020 | 07172020ACH | Innovative Employer Solutions | BOS Mtg. 7/8/2020 6/1 - 6/14 -D Collins P/R 7/13 - 7/26 - | | 1,033.30 | 79,403.88 |
| 07/23/2020 | 8551 | ADVANCED ENERGY SOLUTION OF | Replaced emergency & exit lights | | 2,651.42 | 76,752.46 |
| 07/23/2020 | 8552 | CINTAS | Safety Mats -7/13 | | 61.57 | 76,690.89 |
| 07/23/2020 | 8553 | CLEAN SWEEP SUPPLY COMPANY | supplies | | 103.49 | 76,587.40 |
| 07/23/2020 | 8554 | ESD Waste2Waster, Inc. | Voided chk. | | 0.00 | 76,587.40 |
| 07/23/2020 | 8555 | FRONTIER COMMUNICATIONS | CDD Phone - 7/15 - 8/16 | | 535.32 | 76,052.08 |
| 07/23/2020 | 8556 | OLM, INC | Landscape Insp- 7/1 | | 1,575.00 | 74,477.08 |
| 07/23/2020 | 8557 | SECURITAS SECURITY SERVICES USA, INC | Security | | 3,686.58 | 70,790.50 |
| 07/23/2020 | 8558 | SEFFNER ROCK & GRAVEL | small rip rap ditch lining | | 1,265.00 | 69,525.50 |
| 07/23/2020 | 8559 | SOLITUDE LAKE MANAGEMENT | Vegetaion Removal at Area 2 Entry Pond | | 4,785.00 | 64,740.50 |
| 07/23/2020 | 8560 | STAPLES | Office Supplies | | 599.94 | 64,140.56 |
| 07/23/2020 | 8561 | SUNSHINE STATE ONE CALL F FLORIDA | Dig Tickets - 06/2020 | | 43.51 | 64,097.05 |
| 07/23/2020 | 8562 | TAMPA ELECTRIC | Summary Bill - June | | 7,176.63 | 56,920.42 |
| 07/26/2020 | 8582 | TAMPA BAY TIMES | Legal Advertising - Budget Hearing | | 585.00 | 56,335.42 |
| 07/27/2020 | 8563 | Arete Industries | Traditional Bench | | 1,596.00 | 54,739.42 |
| 07/27/2020 | 8564 | GILL, WAYNE | Repair skylights on metal roof of pavilion - Hampton Park | | 1,175.00 | 53,564.42 |
| 07/27/2020 | 8565 | HOOVER PUMPING SYSTEMS | Voided chk. | | 0.00 | 53,564.42 |
| 07/27/2020 | 8566 | HOOVER PUMPING SYSTEMS | Loss of pressure issue | | 240.03 | 53,324.39 |
| 07/27/2020 | 8567 | Straley Robin Vericker | Legal Services thru 07/15/2020 | | 120.00 | 53,204.39 |
| 07/28/2020 | 8568 | METZGER & WILLARD, INC | Setting Staff Gauges/Calibratins | | 3,306.84 | 49,897.55 |
| 07/29/2020 | 8569 | MARY-MARGARET WILSON | Field Mgmt - August | | 8,995.00 | 40,902.55 |
| 07/31/2020 | 07312020DD | DOROTHY COLLINS | 7/13 - 7/26 - D. Collins P/R | | 2,309.17 | 38,593.38 |
| 07/31/2020 | 07312020ACH | Innovative Employer Solutions | 7/13 - 7/26 - D. Collins P/R | | 880.32 | 37,713.06 |
| 07/31/2020 | 548 Ref Pt | CITY OF TAMPA UTILITIES | Water Utilities - Jul | | 3,198.39 | 34,514.67 |
| 07/31/2020 | | Center State Bank | Interest | 32.15 | | 34,546.82 |
| 07/31/2020 | | | EOM BALANCE | 32.15 | 169,779.50 | 34,546.82 |



STRATEGIC PLANNING



Tab 4

2020 FOCUS

Tab 4F

Focus For 2020

- Secure, as best that can be done, the Tampa Palms community for:
 - the protection of residents in CDD-owned locales during the Covid 19 Crises and
 - the workers who support Tampa Palms, specifically the ABM staffs in CDD buildings
- Advance and monitor projects critical to Tampa Palms which are dependent on the City of Tampa:
 - Protection of the wetland and securing stormwater flow
 - Repaving of Tampa Palms Blvd. (Design FY 2019-20 / work FY 2020-21).
 - Restoration of additional portions of the bike path w/ in Tampa Palms
- Complete Signature projects restoring and rebranding Tampa Palms.
- Monitor plans for expansion of I-75 adjacent to Tampa Palms to understand and find means to mitigate damage to the community.



STRATEGIC PLANNING

Tab 4C

| <u>Next Step</u> | <u>Date</u> | <u>Responsible</u> |
|------------------|-------------|--------------------|
|------------------|-------------|--------------------|

I. Signature Projects

1) General Progress & Timeline

a) Progress

| | | |
|-----------------|------|-------|
| Report To Board | Sept | Staff |
|-----------------|------|-------|

2) Entrance Pond

a) Pond Perimeter

Platings / Pod Levels

| | | |
|-----------------|------|-------|
| Review Progress | Sept | Staff |
|-----------------|------|-------|

3) Community Entrances

a) Tampa Palms Blvd - Area 1

Propose Planting Plan

| | | |
|----------|-----|-------|
| Progress | Oct | Staff |
|----------|-----|-------|

b) Wayfinding Sign (Grace)

Provide Update

| | | |
|-----------------|------|-------------|
| Progress Report | Sept | Staff/Soley |
|-----------------|------|-------------|

II Capital Projects

1) Wayfinding & Misc. Signs

a) Sanctuary Wall

| | | |
|--------------|------|-------------|
| Update Board | Sept | Staff/Soley |
|--------------|------|-------------|

| | <u>Next Step</u> | <u>Date</u> | <u>Responsible</u> |
|--------------------------------------|------------------------------|-------------|--------------------|
| 2) Lake Fountains Review | | | |
| a) Board update | Review | Nov | Staff/Soley |
| III Landscape Assets | | | |
| 1) Assessment YTD Weather Impacts | Report To Board | On Going | Staff |
| 2) Village Entry & Blvd Restorations | | | |
| a) Plans / Direction | Report To Board | Sept | Staff |
| b) Palm Tree Pests | Report To Board | Sept | Staff |
| 3) Irrigation | | | |
| a) Water Use Permit | Report To Board | Sept | Staff |
| b) Well Pump Area 2 | Report To Board | Sept | Staff |
| 4) LED Landscape Lighting | | | |
| a) Phase III | Future Consideration | TBD | Staff |
| IV Park Reviews | | | |
| 1) Park Inspections & Restorations | | | |
| a) Park Status Report | Report | Sept | Staff |
| b) Hampton Park Improvments | Report | Sept | Staff |
| V. Misc and Local Government | | | |
| a) Covid Impacts | Report To Board | Sept | Staff |
| b) Paving- Tampa Palms Blvd [COT] | Monitor | On Going | Staff |
| c) New Lanes I-75 [FDOT] | Announce PD&E Public Meeting | Future | FDOT Staff |
| d) Multi-Modal Path Repaving [COT] | Report To Board | Future | Staff |

EVENTS

Tab 4H

TP CDD Planning Horizon

September, 2020

FY 2019 -20

- Covid19 Crises
- Landscape Renewal Continues (10 Year Cycle)
- Possible Express Lanes For I-75 Adjacent To Tampa Palms
- Repave TP Blvd w/ Complete Streets Design (Project Design)
- Expansion New Tampa Rec Center (In Progress)
- SWWMD Permit (WUP) Due
- Election Primary (August 2020)

FY 2020-21

- Prepare Covid19 Re-emergence (Fall & Winter)
- New Sensory Friendly Park –? Location
- Additional Jogging Path Repairs
- Repave TP Blvd w/ Complete Streets Design (Monitor)
- ADA Review For CDD Parks
- NPDES Audit
- General Election

SIGNATURE
SPENDING
PLAN

Update Signature Mitigation Projects

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

Funds Available A/O Fiscal Year 2019 -20

\$ 506K

Work in Progress or Anticipated A/O September, 2020 Meeting



| Opening Balance/Available | FY 2013-14 | FY 2014-15 | FY 2016-18 | FY 2018-19 | FY 2019-20 |
|--|------------------|-----------------|------------------|------------------|------------------|
| | \$1,330,480 | \$1,043,490 | \$1,287,907 | 781,762 | \$505,513 |
| | | \$300,000 | | | In Progress |
| Consulting Svcs | | | \$32,005 | \$7,809 | \$31,000 |
| Irrigation Relocation | \$93,000 | | | | |
| Irrigation- New Install & Repairs | | \$55,000 | \$95,000 | \$19,472 | \$20,000 |
| Area 1- Entry Streetlights | | | \$20,000 | Complete | |
| Area 1 & 2 Pillars, Fencing & Lighting | | | \$882 | \$73,534 | |
| Area 1- Landscape Entry Median (Phase I) | | | | Complete | |
| Area 1 Entry - Landscape Phase II) | | | | \$71,632 | \$77,513 |
| Area 2- Entry Streetlights | | | \$14,475 | Complete | |
| Area 2 Pillars, Fencing & Lighting | | | \$26,323 | | |
| Area 2 Entry - Median Landscape (Phase I) | | | \$55,000 | Complete | |
| Area 2 Entry - Landscape (Phase II) | | | \$33,000 | | \$45,000 |
| Area 1 & 2 Median Electrical Restoration | | | \$36,000 | Complete | |
| Area 1 & 2 Wall Replacements/Repairs | | | \$15,000 | | \$245,000 |
| Amberly (1) Entrances (Monument Area) | | | \$55,000 | \$47,447 | |
| Area 2 Entry Pond Area | | | | | \$37,000 |
| Area 2 Entry Pond - Landscape Phase 2 | | | | \$50,425 | |
| Area 2 Entry Pond - Tree Buffer | | | \$85,000 | Complete | |
| Area 2 Entry Pond - Fountain & Fountain Lights | | | \$21,460 | Complete | |
| Area 1 - Landscape & Irr Welcome -Amberly | | | \$55,000 | Complete | |
| Area 2 - Landscape BB D (Incl Wayfinding) | | | | | \$50,000 |
| Area 2- Landscape Amberly To Bridge | | | \$20,000 | \$5,930 | |
| Optional Lights | | | | | |
| Area 2 Entry- Roadway Bricks* | | | \$142,000 | Complete* | |
| BB Downs Fencing Upgrade (Black)* | 193,990 | | | | |
| S/T By Fiscal Year | \$286,990 | \$55,583 | \$706,145 | \$276,249 | \$505,513 |
| Total All Projects | Actual | Actual | Actual | Actual | Estimate |

MINUTES

Tab 5

1
2
3
4
5
6
7
8

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

9 The Regular Meeting of the Board of Supervisors and 2020-21 Budget
10 & Assessment Hearings for the Tampa Palms Community Development District
11 were held on Wednesday, August 12, 2020 at 6:00 p.m. at Compton Park, 16101
12 Compton Drive, Tampa, Florida.



13 **FIRST ORDER OF BUSINESS – Roll Call**

14 Mr. Field called the meeting to order.

15 Present and constituting a quorum were:

16 Gene Fields

17 Jim Soley

18 Mike Gibson (on Zoom)

19 Jessica Vaughn (on Zoom)

Board Supervisor, Chairman

Board Supervisor, Vice Chairman

Board Supervisor, Assistant Secretary

Board Supervisor, Assistant Secretary

20 Also present were:

21 Ken Joines

22 Maggie Wilson

23 Warren Dixon

24 Brian Koerber

25 Don O’Neal

District Manager

Consultant / Resident

Resident

Tampa

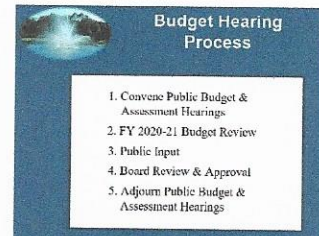
Resident

26 **SECOND ORDER OF BUSINESS – FY 2020-2021 Budget & Assessment Hearing
Budget & Assessment Hearings Open**

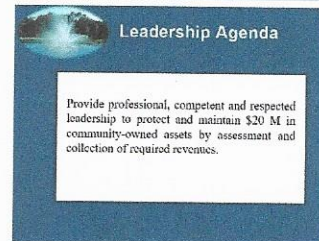
27 On a MOTION by Mr. Soley, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board convened
28 the **FY 2020-21 Public Budget and Assessments Hearings** for the Tampa Palms Community
29 Development District.

30
31 **Proposed Budget Review**

32 Mr. Field presented an overview of the Budget Hearing process,
33 explaining how separate hearings within a meeting were taking place, how
34 the budget would be presented within setting of how it was developed, how
35 it would be reviewed and that public input would be solicited and
36 incorporated and how the budget would be approved.



37
38 Mr. Field discussed the essentials driving the leadership agenda,
39 specifically competent and respected leadership to maintain the in excess of
40 \$20 Million in community-owned assets.



Mr. Field reviewed CDD focus for FY 2020-2021 from three perspectives including:

- Internal, protecting residents and staff from Covid to the degree possible and proceeding with signature projects
- City of Tampa, protecting the wetlands, repaving the deteriorating Tampa Palms Blvd and restoring and maintaining the multi-purpose path.
- FDOT monitoring impact of additional lanes on I-75

2020-21 Focus

- Internal**
 - o Covid Safety Programs - Staff & Residents
 - o Signature Completion
- City of Tampa**
 - o Wetlands Construction
 - o Repave Tampa Palms Blvd - Complete Streets
 - o Resurface Multi-Modal Path
- FDOT**
 - o Monitor Plans I 75 New Lanes (4)
 - o Mitigate & Influence Impact on Tampa Palms

Mr. Field first overviewed the entire budget in summary form, describing the both the sources and uses of funds to be expected for fiscal year FY 2020-2021.

Budget Overview

| (\$ Millions) | FY 2019-20 | | FY 2020-21 | | % |
|--|-------------|-------------|-------------------|------------|---|
| | Adopted | Proposed | VS 2019-20 Budget | VS 2019-20 | |
| REVENUE - ALL SOURCES (\$000) | | | | | |
| Assessments & Fees | 1962 | 1964 | 2% | 0% | |
| Interest Income | 15 | 13 | (24) | (96) | |
| Carryforward (Signature Work) | 15 | 0 | (15) | (100) | |
| Total Revenue | 2074 | 2077 | 25 | 1% | |
| EXPENDITURES (\$000) | | | | | |
| Total Normal Operations | 2340 | 2275 | (65) | (3%) | |
| Total Project Driven Expenses | 408 | 498 | 90 | 22% | |
| Total Normal Operations and Project Driven Expenses | 2748 | 2773 | 25 | 1% | |

Next Mr. Field reviewed the revenue by source, noting that it would increase by 1% based on carry-forward revenue that has been earmarked for the community restoration of the BB Downs corridor construction but that assessment revenue would not increase and estimated interest income would be reduced to \$10,000 based on the current nation-wide financial situation and the responses in the financial markets.

Budget Particulars Revenue

- Assessment Revenue - No Increase
- Owner Assessments - No Increase
- Interest Income - Reduced to \$10 K

Mr. Field further advised that the budget for normal operations will increase by only 1 % over FY 2019-20.

Budget Particulars Expenditures

Normal Operations Increased 1%

Performing Favorable To 5-Year Model Due:

- Economics Of The ABM Agreement
- Power Savings Due To LED Lighting

Operations expenses are favorably impacted by the structure of the landscape agreement, any increase based on CPI and reductions on power usage brought about by savings due to LED lighting.

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

Budget Particulars Project Driven Expenses

Project Expenses Increased by \$1 K or .2 %

| (\$ Millions) | FY 2019-20 | | FY 2020-21 | | % |
|--------------------------------------|------------|------------|-------------------|------------|---|
| | Adopted | Proposed | VS 2019-20 Budget | VS 2019-20 | |
| Project Driven Expenses | | | | | |
| Signature Projects | 19 | 0 | (19) | (100) | |
| Renewal and Replacement | 196 | 207 | 12 | 6% | |
| Capital Projects | 190 | 200 | 10 | 5% | |
| NPDES Clean Water | 57 | 59 | 2 | 4% | |
| Total Project Driven Expenses | 462 | 466 | 4 | 1% | |

Mr. Field noted the total annual assessments level remains slightly less than the assessment that existed in 2007, the first year after the bonds were retired.



1 Ms. Wilson briefly review the renewal projects under conceptual
2 consideration for FY 2020-2021 which included the provision of seasonally
3 based flowers along the entrance median improvements, cul de sac and village
4 entry restorations.



Project Agenda
Renewal & Replacements

\$207 K

- Ongoing Revitalization
 - Tree Trimming
 - Building Maintenance
 - Entry Median Displays
 - Village Entry Improvements
 - TP Blvd Upgrades (Medians)

Keeping Tampa Palms Competitive

6 Following Ms. Wilson reviewed the programed consideration of the
7 upgrade or replacement of assets that have reached their expected usable life
8 (Capital Projects), the mitigation plans for restoring the “signature look” of
9 Tampa Palms along BB Downs (Tampa Palms Signature 2017) and the
10 information programs in place to keep residents informed about the progress.



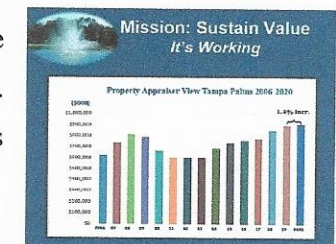
Project Agenda
Capital

\$200 K

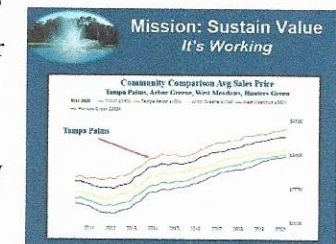
- Programed Improvements
 - Fountain Upgrades
 - Pond Structures
 - Well Pump(s)
 - Replacement Trees (Major)
 - Wall Repairs

Keeping Tampa Palms Competitive

11 Noting that the underlying mission of the CDD is that of sustaining value for the
12 owners, Ms. Wilson reviewed the value of Tampa Palms from two perspectives.
13 The first was a multi-year view of the assessed value of Tampa Palms property as
14 provided by the Hillsborough County Property Appraiser.

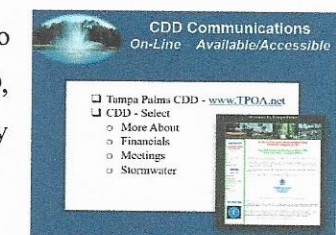


15 Next using Zillow she displayed the average actual sale price, as provided in MLS
16 for the typical Tampa Palms home size and compared it with other similar
17 communities as provided by Zillow.



18 These sites established that Tampa Palms continues to be a premier community
19 for value.

20 Mr. Field then noted the multiplicity of means that that are available to
21 residents to obtain information about and monitor the operations of the CDD,
22 including the newsletter, a Facebook “announcements” page and the very
23 comprehensive web site.

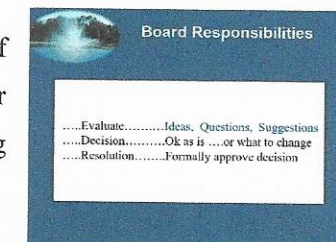


CDD Communications
On-Line Available/Accessible

- Tampa Palms CDD - www.TPOA.net
- CDD - Select
 - More About
 - Financials
 - Meetings
 - Stormwater

24 **Public Input**

25 Next Mr. Field reviewed the Board’s responsibilities in the matter of
26 budget approval, that of evaluating ideas, questions and suggestion and asked for
27 public input on both the specifics of the budget and the general means of funding
28 and operating the CDD before formally approving the budget.



Board Responsibilities

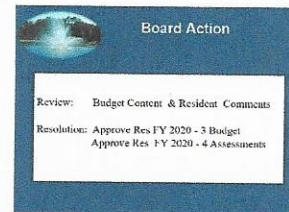
-Evaluate..... Ideas, Questions, Suggestions
-Decision.....Ok as is ...or what to change
-Resolution.....Formally approve decision

29 Don O’Neal (Huntington) asked a question about what the miscellaneous funds were used for,
30 administration and field.

1 Ms. Wilson stated that the administration line item contained operational items such as records
2 storage at Iron Mountain, copier costs and the field line item unusual and non-repeated costs such as City
3 of Tampa required backflow testing for all cul de sac irrigation connections.

4
5
6 **Budget & Assessments Approved**

7 Mr. Fields presented **Resolution 2020 - 3** Proposed Budget Resolution
8 and asked if there was any comments, questions or changes to the Budget from
9 the Board.



10 There being none,

11 On a MOTION by Mr. Soley, SECONDED by Mr. Gibson, WITH ALL IN FAVOR, the Board adopted
12 **Resolution 2020-3** Proposed Budget for FY 2020-2021 for the Tampa Palms Community Development
13 District.

14
15 Mr. Fields presented **Resolution 2020 - 4** approving the levy of assessments asked the Board
16 members if there were any comments, questions or changes to the Budget.

17 There being none,

18 On a MOTION by Mr. Soley, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board adopted
19 **Resolution 2020 - 4** approving the levy of Assessments for FY 2020-2021 for the Tampa Palms Community
20 Development District.

21
22 **Budget Hearing Closed**

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

26
27 **THIRD ORDER OF BUSINESS – Board Member Discussion Items**

28 There being none, the next item followed

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

31 Mr. John Angeli spoke stating that he had some papers or pictures which he wanted to distribute to
32 the members. He was advised that at this time and due to Covid concerns no documents or any media would
33 be distributed if created outside of the controlled environment of the CDD.

34 He was asked to leave them on the end of the table, they would be collected, digitized and
35 distributed to the members. It was further noted that only two members were present in the room and there
36 was no means to distributed the media to the three members not physically present, which included two on
37 Zoom and one teleconference.

1 Mr. Angeli continued the discussion from prior meeting (June 2020) regarding the privately owned
2 power corridor and the privately owned path that was created by others on a portion of the corridor.

3 His stated objective was that to have the CDD Board vote to approve a resolution that he had created
4 that would state that the CDD supported the efforts of an unknown social media group in their quest to have
5 the City of Tampa develop and redevelop the path on private corridor.

6 Mr, Angeli noted he had missed the July meeting and had been advised by CDD staff that the Board
7 took no action on his proposed resolution due to the fact it was the CDD's General Counsel's opinion that
8 the private path on private property, not within the bounds and metes of the CDD, and was not within the
9 jurisdiction of the Tampa Palms CDD.

10 Mr. Angeli appeared to acknowledge that the power corridor is not within the bounds and metes of
11 the CDD, and accepted that the power corridor was not within the jurisdiction of the CDD but alleged that
12 because the path ended in several places at certain City of Tampa sidewalks, those sidewalks which continue
13 on within the CDD boundaries, make the whole path a CDD matter. Mr. Angeli asserted that the path was
14 confirmed as extending all the way to I-75 by page 9 of the MPO Walk Bike Plan.

15 Mr. Field made several attempts to refute the logic of the argument that because a private path on
16 private property ends at several locations which are under the public domain, that fact makes the path a
17 public CDD matter. He focused on the attorney's evaluation. Mr. Field also mentioned that the 2013 Plan
18 was just that, a high-level examination of possibilities, but that version was never adopted and the 2016
19 Walk Bike which was adopted, consigns the previous Tampa Palms paths to conceptual, not studied or
20 funded.

21 Mr. Angeli next demanded to know why the widening of I-75, which is not located within the CDD
22 boundaries, was a matter for the CDD as expressed on a prior slide.

23 Ms. Wilson answered that the CDD is monitoring for impacts on CDD-owned property, not taking
24 any role in asking, dictating or reviewing the plans of FDOT. The potential for noise walls along CDD-
25 owned property and the protection from noise for residences within the CDD are germane to the CDD's
26 mission.

27 Mr. Soley similarly attempted to comment that notwithstanding the jurisdictional limitations of a
28 CDD, owners, friends of owners and community leaders are free to engage the City; there is no opposition
29 expressed by the CDD.

30 Mr. Angeli returned to his argument that because the private path begins and ends on public
31 sidewalks and streets, it continues along those sidewalks and streets and the full path is a CDD matter.

32 Ms. Wilson relayed the remarks of lawyer she knows, not the CDD counsel, who likened the private
33 path to private driveways that end at public sidewalks and streets and noted that those driveways do not
34 become a public matter. She further noted that she, along with Mr. Soley, and a previous CDD board

1 member and others were very much advocates for paths. She stated it does not make sense to categorize
2 these folks as the enemy.

3 Mr. Angeli left the meeting after reviewing the matter for more than 20 minutes and declined to
4 leave his information for proper distribution.

5 **FIFTH ORDER OF BUSINESS – Approval of June Minutes**

6 **Approval of Minutes of July 2020 Meeting**

7 Mr. Fields presented the minutes of July, 2020 meeting, and asked for comments and questions.
8

9 On a MOTION by Ms. Vaughn, SECONDED by Mr. Gibson, WITH ALL IN FAVOR, the Board approved
10 the minutes of the Board of Supervisors' meeting held on July 8, 2020 for the Tampa Palms Community
11 Development District.

12
13

14 **SIXTH ORDER OF BUSINESS – Approval of May District Disbursements**

15
16 Mr. Fields presented the June 30m 2020 District Disbursements in the amount of \$228,168.47 and
17 asked for any comments and questions.

18 Mr. Field noted that he had examined the checks including the order and all was correct.
19

20 On a MOTION by Mr. Gibson, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board approved
21 June 30, 2020 District Disbursements in the amount of \$228,168.47.
22

23
24 **SEVENTH ORDER OF BUSINESS – Consultant Reports**

25
26
27 **Signature Projects**

28 Ms. Wilson reviewed the progress with BB Downs wall project noting
29 that Phase 1 was set to commence soon. She reviewed the steps to be taken in
30 the restoration and the fact that collapse had occurred in several locations and
31 how they would be repaired. Ms. Wilson also advised that in certain locations
32 where the wall need to be deconstructed the contractor would take steps to
33 protect the abutting owners and had in fact met with one of the owners.

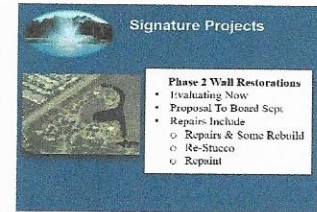


34 She advised the cost for this phase would be \$40,000 and asked for a motion approving the
35 expenditure.

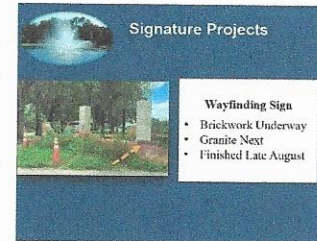
36 On a MOTION by Mr. Soley, SECONDED by Ms. Vaughn, WITH ALL IN FAVOR, the Board approved
37 the expenditure not to exceed the amount of \$40,000.00 for Phase I of the BB Downs Wall Restoration
38 Project.

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Ms. Wilson then reviewed the next segment of the BB Downs Wall Restoration Project (Phase 2) which is under evaluation at this time. The area stretches from the far north residential area of Cambridge to Tampa Palms Blvd. The work on these projects is slowed by a lack of masons.



Ms. Wilson noted that the wayfinding sign which has been plagued by delays due to City permits, survey requirements and back-ordered bricks is finally under way.



It is tentatively anticipated that it will be completed by the end of August; yes this August.

Next Ms. Wilson reviewed the progress with the main Area 2 entry pond. The substantial portion that is littoral shelf becomes choked with cattails and under noxious weeds.



Ms. Wilson noted that spraying them would result in a mass of floating debris and would kill the beneficial plants along the shoreline. The weeds had to be manually removed and that was completed the prior week.

Community Appearance

Ms. Wilson reviewed the community appearance and the recent inspection results and scores. The turf is doing well with the high heat and May fertilizer, so too are the weeds.

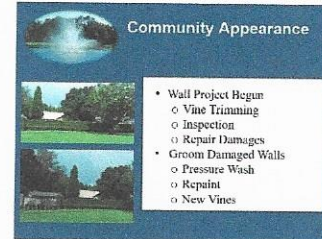


She noted that the seasonal displays (caladiums) were in and making a great contribution to the main entries.

Ms. Wilson reported on the work done near and along the power line corridor on Tampa Palms Blvd and along Yardley Way and village entries nearby. Due to the fact that the corridor is a virtual weed field, much greater work is needed to keep the areas in proper condition.



1 The upcoming area-wide wall project was reviewed. The project
2 includes inspection, repairs, and general improvements from pressure
3 washing to painting and replanting.



4
5
6 **District Manager Appointment**

7 Ms. Wilson reported that Lore Yiera had accepted a different position with DPFPG and that DPFPG
8 has assigned a new District Manager, Ken Joines. With Board concurrence he will act as District Manager
9 and will be appointed a Secretary for the District.

10 Ms. Wilson stated Ken joined DPFPG several years ago and has a background
11 in community management in both the HOA and CDD communities. He
12 currently is part of the team supporting Metro's 19 developer CDD's and
13 directly oversees the following CDD's:



14 Stoneybrook at Venice

15 Harbor Bay CDD

16 West Trace CDD

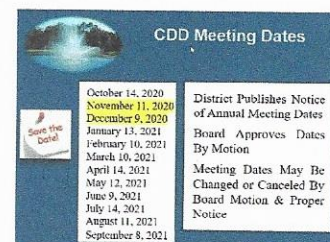
17 Ms. Wilson stated that technically Lore Yiera is still a Secretary for the Tampa Palms CDD and
18 Ms. Wilson recommended approval of Resolution 2020 - 5 which will add Ken as an officer, Secretary,
19 and remove Lore, who no longer supports Tampa Palms, and recap the CDD officers.

20 Ms. Wilson notes that with the exception of Board Members, CDD "officers", are not elected and
21 they have no voting powers: they are individuals who serve for the Board and at the pleasure of the Board.

22 On a MOTION by Mr. Soley, SECONDED by Mr. Gibson, WITH ALL IN FAVOR, the Board adopted
23 Resolution 2020 - 5 Election of Officers: Gene Field (Board Member) as Chairman; Jim Soley (Board
24 Member) as Vice Chairman; Jake Schoolfield (Board Member) as Assistant Secretary; Jessica Vaughn
25 (Board Member) as Assistant Secretary; A. Michael Gibson (Board Member) as Assistant Secretary; Mary-
26 Margaret Wilson as Assistant Secretary; Ken Joines as Secretary; Patricia Comings-Thibault & Gene Field
27 as Treasurers.

28
29 **CDD Meeting Dates**

30 Ms. Wilson reviewed proposed CDD Meeting Dates for FY 2020-
31 21. She advised that they were based on continuing the same plan of the
32 second Wed of each month. She stated that the dates can be changed or
33 cancelled with published notice. She also noted that the dates should be



1 approved by the Board and the dates would be publicly noticed in the newspaper, as well as, confirmed on
2 the Tampa web site.

3

4 On MOTION by Mr. Gibson, SECONDED by Mr. Schoolfield, WITH ALL IN FAVOR, the meeting dates
5 as proposed for the second Wednesday of each month were approved to publish.

6

7 **Good News In City Budget**

8 Ms. Wilson announced the City of Tampa 2020-21 budget
9 contained some good news for Tampa Palms and new Tampa. The sensory
10 friendly park was funded; the design for the restoring of Tampa Palms
11 Blvd in a “complete streets” configuration was in the budget; and designe
12 for a new fire station to serve the 1,000+ additional homes that are
13 approved for K-Bar was also in the budget.



14

15 **EIGHTH ORDER OF BUSINESS – Other Matters**

16 There being none, the next item followed

17

18 **NINTH ORDER OF BUSINESS – Public Comments**

19

20 Don Oneal inquired as to what were the duties of a District Manager in a CDD. Ken Joines and Ms.
21 Wilson answered that in general the duties wrap around the governance aspects of recording minutes,
22 certifying resolutions, overseeing public notices and making certain proper procedures were followed.

23 Mr. O’neal also inquired as to who owns and who trims the trees along Tampa Palms Blvd. Ms.
24 Wilson noted that these are City-owned medians but that the CDD does provide trimming and has plans to
25 do the area from Amberly to the Country Club in the coming month.

26

27 **TENTH ORDER OF BUSINESS – Supervisor Comments**

28 There being none, the next item followed

29

30 **ELEVENTH ORDER OF BUSINESS – Adjournment**

31

32 On a MOTION by Mr. Gibson, SECONDED by Ms. Vaughn WITH ALL IN FAVOR, the Board adjourned
33 the meeting for the Tampa Palms Community Development District.

34

35

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

4
5

6 Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed
7 meeting held on _____.

8
9

10

11 _____
Signature

11 _____
Signature

12

13 Ken Joines

13 Gene Field

14


14 Printed Name

14 Printed Name

15

15 Title: District Manager


15 Title: Chairman Vice Chairman



CONSULTANT REPORTS



Tab 6



Covid 19 &
Tampa Palms

Covid & Tampa Palms Report

The Covid 19 crises has had and is having an impact on Tampa Palms in a multitude of ways, not unlike the country in general. There are known cases of Covid in many, if not most, Tampa Palms villages.

CDD Actions

The CDD activities in support of resident health and safety fall into three categories

1. Reasonable regulation of facility use
2. Augmented oversight of facility/amenity use
3. Amplified cleaning and sanitation

In concert with the park and facility use regulations put into place by the City of Tampa and recommended by the CDC, the CDD parks are open for business with a few rules:

- No parties over ten attendees are allowed in the pavilions of Hampton or Amberly parks
- Tennis and racquetball are open, congregating courtside is discouraged
- To the degree possible, groups from different families are encouraged to practice separation on the playgrounds of both Hampton and Amberly Parks.

The restrooms and park pavilion seating at Hampton Park is cleaned and sanitized multiple times during the day with picnic tables cleaned and sanitized after each use.

The restrooms at Amberly Park are cleaned and sanitized daily. This is a change; prior to Covid they were "policed" daily for trash or problems but only cleaned twice a week.

The bathroom at the Sanctuary gatehouse is cleaned five times a week and is used by ABM with the permission of the Sanctuary. This allows ABM employees to use the facilities without returning to the CDD maintenance center and reduces the visits by ABM staff to the Compton office.

Staffing

There are no changes to the Hampton Park staffing, park attendants and Securitas guards are on station daily.

Amberly Park was unattended pre-Covid except for Friday afternoon and Saturday and Sunday. At this time Securitas is providing a guard seven days a week whose duties include:

- Making certain no large parties gather [there have been some occasions when there were attempts to stage large gatherings – some by residents, some NOT].
- Overseeing the use of the playground, encouraging groups from different families to practice separation
- Observing the restroom use and conditions and reporting if attention is needed.

ABM Protocols

ABM monitors the 35+ team members for apparent health. At this time there is a single employee who has had two members of his family, with whom he lives, test positive for Covid.

This individual is required to self-quarantine for two weeks and to receive two negative Covid tests before he can return to work.

Other Issues

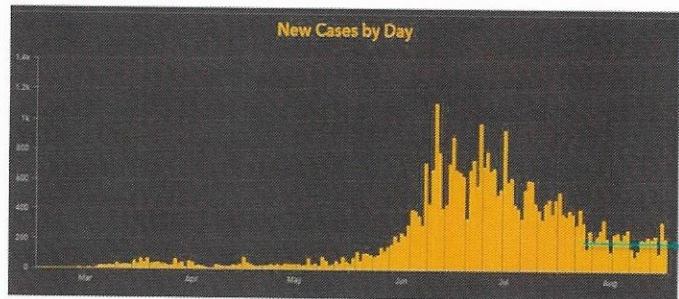
Absenteeism and material shortages are plaguing ABM, its suppliers and other partners that work with Tampa Palms. These problems are replicated across other communities, not just experienced in Tampa Palms.

Plants, turf, mulch, bricks and even products from suppliers like the fertilizer companies and even Staples are late and often wrong and have to be returned. Supply chains are definitely hurting.

Local Conditions – Overview

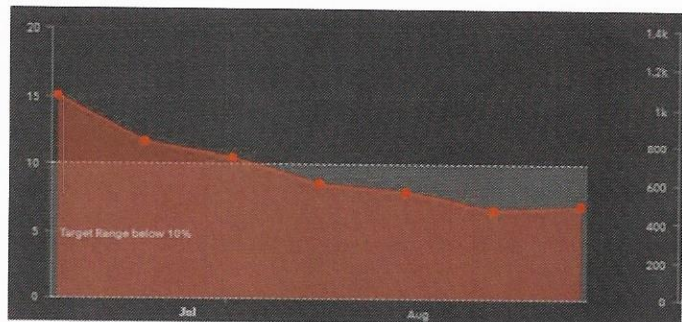
The good news is that the reported cases for Hillsborough County dropped at the end of July and even with daily ups and downs, remains in the range of 200 per day, certainly an improvement over the 700-900 average per day during June and much of July.

The graph to the right displays only the reports from Hillsborough County.



Testing continues and is far more available to those concerned that they may have contracted Covid. Here the very good news is that the cumulative rate of positive tests has declined significantly from the June - July timeframe.

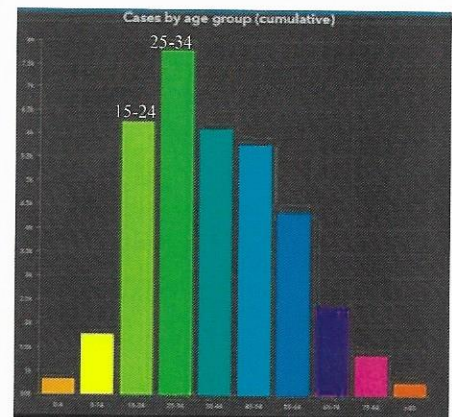
For all of August and much of July, the percent of tests that returned a positive diagnosis was less than the 10% target range.



The age groups of those diagnosed as positive has shifted meaningfully according to data published by the DOH.

The cumulative cases for Hillsborough County, which includes all cases from Mar 1st (at a time when the most affected age groups were 50+) now indicates that the most affected groups are young adults.

There are concerns expressed by healthcare officials that these numbers for young adults may spike post the Labor Day holiday and the reopening of schools, especially colleges.



Bottom line, with a fall in new cases and a decline in the rate of positive tests, even as testing increases, the news appears cautiously favorable:

- Population of Hillsborough County = 1.4 M
- Positive cases in Hillsborough County = 40K
- Percent of population affected = 2.9%

SIGNATURE UPDATES

Tab 6K

Signature Projects

For the second straight month minimal progress has been made in what are termed the “signature projects” due to the convolution of three factors:

- Covid illness experienced by sub-contractors
- Odd rainy weather,
- Supply chain disruption

Main Entry Fountain, Area 1

The one place that not the weather, nor contractor nor product availability hampered needed activity was the large fountain in the Area 1 entry pond, arguably one of the most viewed elements of the Tampa Palms public face.

During the two of the rather violent thunder storms that occurred in the last month, power surges affected the fountains at the Area 1 pond. The first compromised the start capacitors and the fountain was easily put back in service: the second damaged the fountain pump and motor.



The average life of the major components of these lake fountains (pump & motor) is 7-8 years. The main entry fountain was placed in service in 2003. The 7.5 HP motor that was replaced in 2013; other than start capacitors, no other components have been replaced.



The contractor, John Stack of Architectural Fountains, advised only the pump and motor were compromised. He wasn't even certain that it was surge damage and stated that the float sections, lights, suction and control panel were fine and did not require replacement.

He thought he could get the pump and motor in 3-5 weeks and a replacement was ordered.



Stack further suggested that rather than the standard fountain nozzle, used throughout Tampa Palms and New Tampa, the wide spray nozzles seen on the Area 2 fountain be tried. Though the Area 1 is a much smaller fountain (and pond) the wide spread would complement the Area 2 display.

The fountain was put back into service last week and the different spray nozzles (same 7.5 HP motor) are a substantial improvement.



Wayfinding Sign

The saga continues; wind and water damage coupled with worker illness and several restarts of the project.

The original mason came down with Covid and tried to continue working but was unable. (His logic to the contractor was that he and his son lived together and he interfaced with no one during the work so continuing was not a danger.) He became too ill and departed.

The second mason restarted the work but did not properly affix the brick to the block and the pillars were a mess of mortar and sagging brick. He was fired.

The third team is onsite. They first had to remove all the previously installed brick, clean the brick and restart. The reconstruction is going on right now. Delays due to rain are inevitable but there is progress.

The pillar on the right has been superficially cleaned, the one on the left and the base are uncleaned. That makes the look of the bricks very different. They are the same.

The general contractor said that the brick will be cleaned with a mild acid was post-construction as part of the finish work.



Safety Railing

Finally, the safety railing to repair the BB Downs damaged rails has arrived.

These have been nine weeks on order.

First the concrete segments will be repaired. The GC has sufficient room to make the concrete repairs without resorting to lane closures – thankfully.

Lane closures require permission from Hillsborough County and would simply insert more time into the project.

The repairs should be completed next week.

I should mention that the insurance company has delayed payment and if not resolved in the next week; I believe that we should engage our attorney.



COMMUNITY APPEARANCE

Tab 6L

Community Appearance

Tampa Palms is water-logged and soggy but the community made it through the last four weeks of substantial rains and occasional winds looking at least respectable. The rains are predicted to continue for a few days, after which ABM will proceed with “tightening up the community look”:

- Address the proliferation of weeds
- Restore mowing operations
- Repair damaged turf (ruts)
- Get back on schedule with shrub trimming



The OLM inspection was last Wednesday and landscape was deemed *in compliance with the standards established by contract* but there is still a lot of work to do. Of particular concern were the ongoing weed problem (some improved over last month) and the fact that Mon-Wed the grounds were too wet to mow. (Mowing is in progress on Thursday but there is some doubt that the full property will be completed.)

Some communities cancelled their inspections; staff did not for Tampa Palms for this reason: the score is not the objective: Tampa Palms “passed”, and it is nice that it did, but the value of the inspection comes from list *what needs to be addressed* and that is used to focus the landscape operations post-inspection. That list, developed by professional outside eyes, is simply invaluable

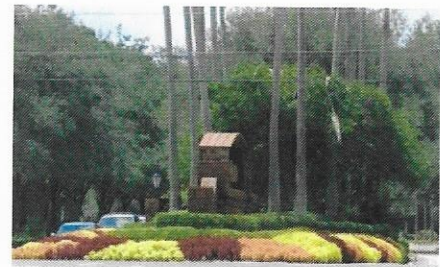
Getting everything “up to snuff” will take some time. The difficulties brought about by excessive heat and rain storms - which occur almost every August / September - on the landscape operations fall into three categories, all of which reduce employee time available for productive work.

- Rainstorms which require workers to return to maintenance facility and then return to the tasks
- Heat which require work stoppage for water and breaks (OSH, if not common sense mandated)
- Effects of rain on turf and trees (unable to mow or trim even after rains pass).

Together these events can reduce the productivity of a typical workweek by almost 50%: it takes time to recover from the impacts of the current weather.

The annual plantings made an upscale statement on both sides of BB Downs and along the boulevards for the entire summer, despite the traffic, heat and rain.

The coleus that were used were more than able to handle the unforgiving heat from both the sun and the hot air coming off of the traffic. Although they flag in the later afternoon, they restore overnight.

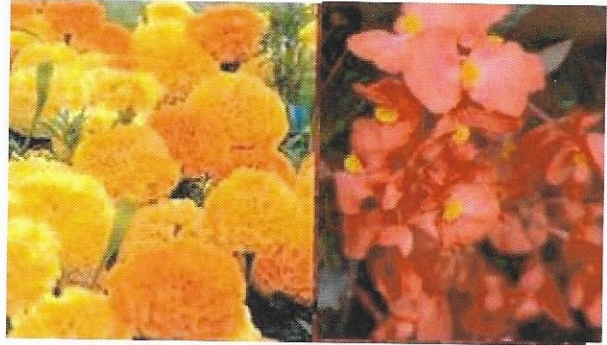


The annuals at the Reserve were removed and replaced this week. ABM is testing a subcontractor at this location, someone familiar to Tampa Palms, Ariel Hernandez. Ariel was the first arae manager for Tampa Palms after landscape was outsourced.

The remaining coleus are being removed for replacement next week. The beds along the boulevards will be removed first, followed by the main entries. The beds will be tilled, soil added and made ready for the new annuals

Joe Laird is somewhat hedging his bets: he is using Marigold Janie, a dwarf French marigold with blooms that are a golden-orange color and 1½ to 1¾-inches. Janie's have small "heads" so they perform better if these rains continue.

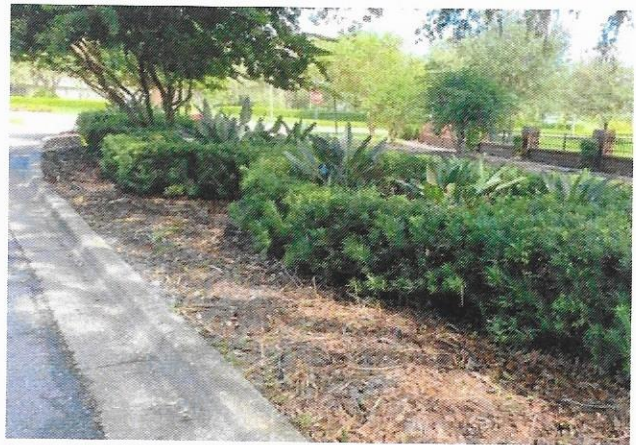
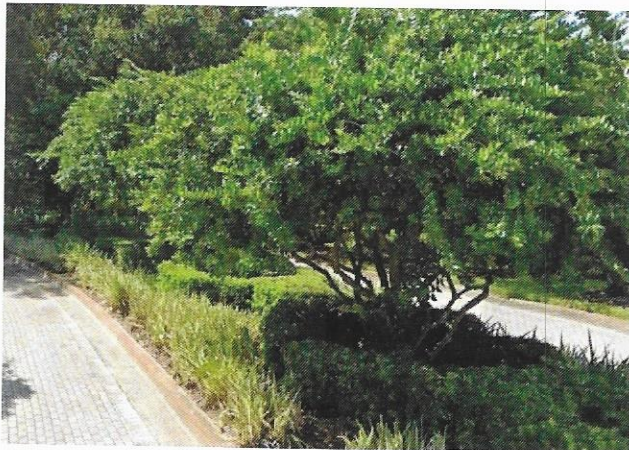
He is combining the marigolds with a red-flowered, bronze leaf begonias that can stand up to Fall chill, if that happens.



The improvements to the city-owned power crossing on Tampa Palms Blvd at Stonington continued to make progress. The stated objective is that the plantings will distract from the view of the utility corridor and structures.



Village entry improvements continue, though interrupted by the rains. At Stonington the final touches to the entry included removing the somewhat tired Aztec grass along the medians





On both sides of the Stonington entry, the old turf has been removed and new St Augustine will be in place in a few days.

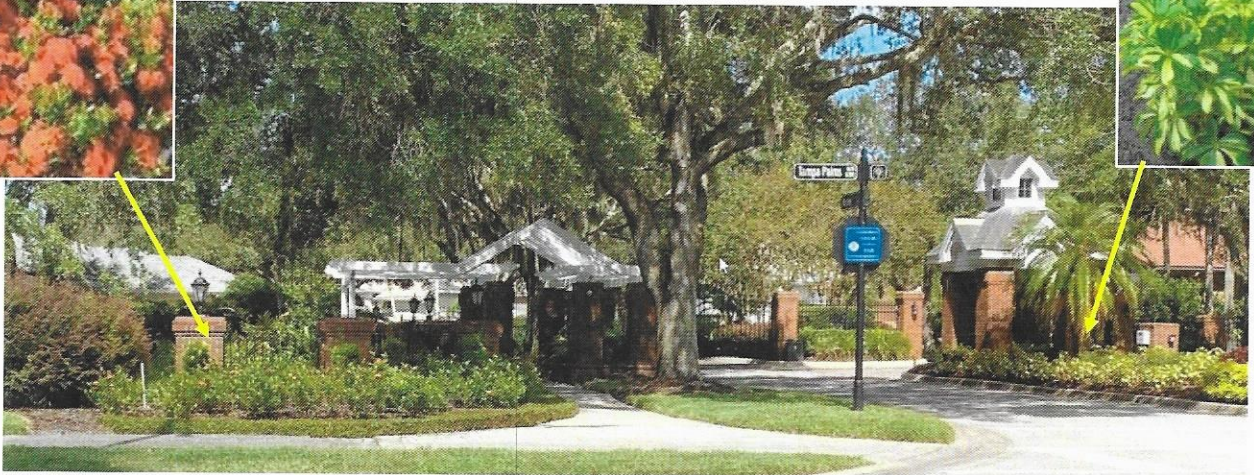
Large rings will be created around the ligustrum trees with mulch used to accent the trees.

These trees also have landscape up-lighting and which will be put back in place.

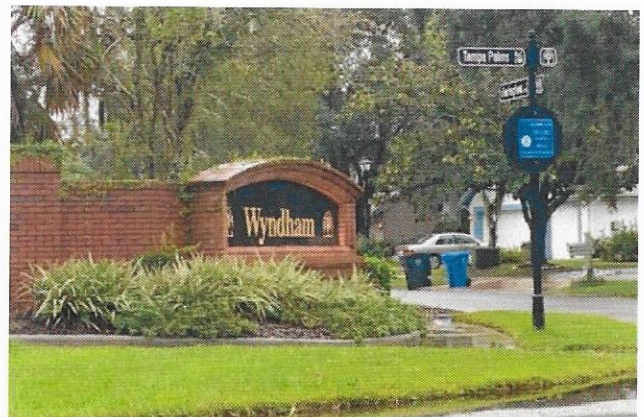


Similarly, *landscape refreshing* is in progress at the Huntington entrance where aging Aztec grass and “over the hill” knock out roses needed to be replaced.

The entry median is somewhat shaded, except for late afternoons, so plant selections with color were limited. Variegated arboricola was used in the median and maui ixora at the beds on each side of the entrance.



The next village entries scheduled for plant refreshing are the two entries Wyndham entries at Halsey Rd. and Farringham Rd. While the areas are small, the plants are old and should be replaced.





Last but not least, the City placed two speed signs in the ground cover on either side of the entry lane at Stonington.

A resident in the back of Stonington requested reduced speed signage. Most likely he had in mind something closer to his home, which is along the power corridor berm and the site of some fairly fast driving.

Some folks in Stonington were under the impression that the CDD had this bright idea (they were not pleased).

Since the signs are to stay, staff is ordering the decorative poles and toppers.

SWFWMD
Water Use
Permit

Tab 6M

Tampa Palms Water Use Permit

Tampa Palms CDD irrigation utilizes three wells to supply water for landscape and right-of-way maintenance. The use of these wells is allowed under permit issued by Southwest Florida Water Management District (SWFWMD). **The savings afforded the CDD by the use of aquifer water instead of City potable water is huge and may reasonably total a half a million dollars per year or more.**

The normal length of Water Use Permit (WUP) is ten years and the current permit expired earlier this year. Staff has been involved in the process of making application for a renewal of the WUP.

The permitting process for a water use permit was last revised 2010. The WUP permit application for Tampa Palms is somewhat unique because in addition to the acre's owned by the CDD, the CDD is also responsible for irrigation of lands that are not the property of the Tampa Palms CDD such as:

- ROW belonging to the City of Tampa (Tampa Palms Blvd, Amberly Drive, Compton Drive,)
- ROW belonging to Hillsborough County (BB Downs)
- Compton Park (TPOA)

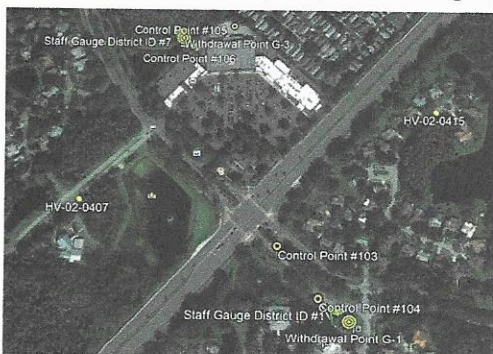
With this iteration of approval, measuring of pond levels had to be converted from NGVD [old elevation measurement] to NAVD [North American vertical Datum – newer]. This required among other things the installation of new staff gauges to measure the level.

To make this happen the ponds and area used for irrigation support (retention) had to be surveyed and that information, along with control points, and submitted to SWFWMD.

To complicate things the pond fill pump for Area 2 failed in the middle of the process and had to be replaced.

Thanks to Willard and Metzger, all was accomplished fairly painlessly. Interestingly enough, the engineer assigned, Larry Murphy, worked for Tampa Palms Development Corp “back in the day” and did some of the original layout work for Ken Good.

The sites were inspected by SWFWMD two weeks ago and passed so Tampa Palms was notified that the application was approved. Staff is waiting for the final paperwork and most likely it will be necessary to publish the permit approval.



Point of interest: now the Tampa Palms WUP control points even show up on Google Earth.

Public
Comments &
CDD Meetings

Tab 6N

Public Comments At CDD Meetings

Several board members have questioned staff about public comments from the perspective of both the law and the advisability modifying the “rules of the road” for such comments.

It has been a policy for the Tampa Palms CDD meetings since 2002 that dialogue and conversation between audience (which may be owners, residents or just visitors) and board members and staff will be encouraged.

- There are two opportunities for public comment on any matter.
- Questions are asked and answered during discussions of items during the body of the meeting.

This liberal allowance of time is not in conflict with the Florida statutes (see statutes following) and boards are allowed to determine (a) what is a reasonable amount of time to speak and (b) maintain orderly decorum at a meeting.

Prior to 2002 the audience could make comments and the Board responded with “*thank you and next*”. There was no dialog: that may be appropriate for large municipalities but is inconsistent with the Tampa Palms Core Values, values which were reasserted in January of this year.

Staff recommends continuing the current policy with no changes. It is the method most responsive to the community and while from time to time it has been subject to some overextension, under the applicable statutes the board has the ability to maintain order and decorum.

Following are the “rules of the road” from some nearby communities and following that the Florida statutes that apply to the subject are shown.

Today many CDD’s have defined public comment rules, usually limited to three minutes per person.

| | 1st Opportunity | 2nd Opportunity | During Topic Discussion |
|-----------------|------------------------|------------------------|--------------------------------|
| Cory Lake Isles | 3 min / person | Nothing On Agenda | |
| Arbor Greene | None | Limited 3 Min | |
| TPOST CDD | 3 Min Limit | | During Board Discussions* |
| Cheval | 3 Min Limit ** | 3 Min Limit | During Board Discussions* |
| Live Oak CDD | Only agenda*** | | |
| Seven Oaks CDD | 3 Min Limit | None | |
| Meadow Point 1 | 3 Min Limit | | |

* Public comments are permitted on any matter being discussed by the Board, limited to 3 Minutes.

** On agenda items only

*** Requires “request to speak” form

Florida Statutes- (Emphasis added)

There are two statutes apply,

- FS 190.006 and FS 286.0114.
- Chapter 190 contains the general CDD statutes; it simply refers to the open meeting statute, Chapter 286.0114

Florida Statutes

190.006 (9) All meetings of the board shall be open to the public and governed by the provisions of chapter 286

286.0114 Public meetings; reasonable opportunity to be heard; attorney fees. –

- (1) For purposes of this section, “board or commission” means a board or commission of any state agency or authority or of any agency or authority of a county, municipal corporation, or political subdivision.
- (2) Members of the public shall be given a reasonable opportunity to be heard on a proposition before a board or commission. The opportunity to be heard need not occur at the same meeting at which the board or commission takes official action on the proposition if the opportunity occurs at a meeting that is during the decision making process and is within reasonable proximity in time before the meeting at which the board or commission takes the official action. **This section does not prohibit a board or commission from maintaining orderly conduct or proper decorum in a public meeting.**

The opportunity to be heard is subject to rules or policies adopted by the board or commission, as provided in subsection (4).

- (3) The requirements in subsection (2) do not apply to:
 - (a) An official act that must be taken to deal with an emergency situation affecting the public health, welfare, or safety, if compliance with the requirements would cause an unreasonable delay in the ability of the board or commission to act;
 - (b) An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;
 - (c) A meeting that is exempt from s. 286.011; or
 - (d) A meeting during which the board or commission is acting in a quasi-judicial capacity. This paragraph does not affect the right of a person to be heard as otherwise provided by law.
- (4) Rules or policies of a board or commission which govern the opportunity to be heard are limited to those that:
 - (a) Provide guidelines regarding the amount of time an individual has to address the board or commission;
 - (b) Prescribe procedures for allowing representatives of groups or factions on a proposition to address the board or commission, rather than all members of such groups or factions, at meetings in which a large number of individuals wish to be heard;
 - (c) Prescribe procedures or forms for an individual to use in order to inform the board or commission of a desire to be heard; to indicate his or her support, opposition, or neutrality on a proposition; and to indicate his or her designation of a representative to speak for him or her or his or her group on a proposition if he or she so chooses; or

- (d) Designate a specified period of time for public comment.
- (5) If a board or commission adopts rules or policies in compliance with this section and follows such rules or policies when providing an opportunity for members of the public to be heard, the board or commission is deemed to be acting in compliance with this section.

Auditor
Engagement
Letter

Tab 60

Audit Engagement Letter

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

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

218.391 Auditor selection procedures

(7) Every procurement of audit services shall be evidenced by a written contract embodying all provisions and conditions of the procurement of such services. For purposes of this section, an engagement letter signed and executed by both parties shall constitute a written contract. The written contract shall, at a minimum, include the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services.

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract.

(c) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed.

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

After consultation with Patricia Comings -Thibault, DPFG who is a senior manager for Florida and one of the Tampa Palms CDD treasurers, staff requested an engagement letter from Grau for the FY 2010-20 audit, as required by the State of Florida. The engagement letter is attached.

The audit fee is stated as \$6,500: which is slightly under the FY 2020-21 budget for the audit.

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

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

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

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

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

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



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Fax (561) 994-5823
www.graucpa.com

August 24, 2020

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

We are pleased to confirm our understanding of the services we are to provide Tampa Palms Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Tampa Palms Community Development District as of and for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

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

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

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

Audit Objectives

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

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

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$6,500 for the September 30, 2020 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Tampa Palms Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Racquel McIntosh

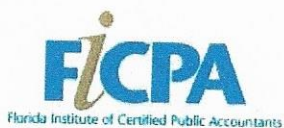
RESPONSE:

This letter correctly sets forth the understanding of Tampa Palms Community Development District.

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

Tampa Palms Newsletter

Tab 6P

Tampa Palms Newsletter Funding

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

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

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

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

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

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

For the FY 2020-21 FY 50% of these costs is \$11K; that is the same amount as in prior years. Staff asks that this amount be approved for FY 2020-21.

This action should be approved by motion.

