

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

Agenda Package

Board of Supervisors Meeting

Wednesday, September 13th , 2023

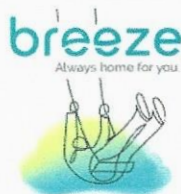
6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive, Tampa, FL 33647



BREEZE MANAGEMENT



TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package September 13, 2023

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 - n. SWFWMD Reporting
 - o. Financial Conditions / Cash Management
 - p. Tampa Palms Blvd

Tampa Palms Community Development District

**16311 Tampa Palms Blvd W
Tampa, Florida 33647**

September 8, 2023

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

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Board Meeting is scheduled for Wednesday, September 13, 2023 at **6:00 p.m.** at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The advanced copy of the agenda for this meeting is attached.

Enclosed for your review are the minutes of the August 9, 2023 CDD Board Meeting and also the documents outlined in the table of contents.

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

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

Sincerely,

Maggie

Maggie Wilson
Tampa Palms

cc: Patricia Thibault, Regional Manager Breeze Communities

**Tampa Palms
CDD Board Meeting Agenda**

**September 13, 2023 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

Revised 9/12/2023

1. Welcome & Roll Call
2. Action Items
 - Minute Approvals
 - Disbursement Approval
 - CDD Meeting Dates FY 2023-23
 - Newsletter
 - Auditor Engagement
3. Board Member Discussion Items
4. Public Comments
5. Adjourn CDD Board Meeting
1. Open Workshop
2. Consultant Reports
 - Form 9 Quarterly Gift Disclosures
 - NPDES NOI For Next Five Years
 - SWFWMD Reporting
 - Financial Conditions / Cash Management
 - Tampa Palms Blvd
3. Other Matters
4. Public Comments
5. Supervisor comments
6. Adjourn

Executive Summary

As of July 31, the District has cash plus investments of \$ 4.5 M, net of liabilities. With two months left in the fiscal year, District reserves for EOY expenses, 1st quarter reserves and project-driven contingencies, which are detailed below totaling \$ 2.8 M and there is \$ 1.659 M remaining in funds unallocated, a four-month safety factor.

Revenue

The District will end the FY 2022-23 year with slightly more than budgeted assessments (100.3%) before December collections.

Board activities to improve return on District investments have yielded earnings year to date of \$102,886, comprised of operating investment interest, wealth account interest and realized value increases.

Expenses

The General Fund for normal operations shows a favorable position against budget of \$ 24 K as of July 31st. Project-driven expenses display a slightly positive position of \$ 6 K, chiefly due to the “pause” for capital projects which are not urgent.

Cash Flow Projections for Calendar 2023

(Shown in \$ 000)

Sources of Funds

Cash, Investment & Collections Balance 7/31/23	\$ 4,503
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Uses of Funds

Balance FY 22-23 expenses	(\$ 501)	
Weather Related Reserves	(400)	
Community Wall & Monuments	(100)	
Pond Improvement Reserves	(700)	
Ist Qtr FY 23-24 expenses	(679)	
Infrastructure Replacement	(135)	
Signature Unspent balance	(329)	
Total uses Of Funds		(\$ 2,844)

Projected funds prior to December 2023 receipts	\$ 1,659
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Frequently Asked Questions

FAQ There has been much discussion of the cumulative effects of inflation on the Tampa Bay area; are there specific line items where this is most keenly felt for the CDD?

The effects of inflation are felt across everything - by the CDD and by the residents. A root cause analysis goes far beyond the comprehension of CDD staff but in general there are two interlocking drivers that are most affecting the CDD and they are present in most, if not all, line items:

- The rise in minimum wage is best demonstrated in park staff expenses but present everywhere
- The increases in product costs (aka inflation impact) affects almost everything from blocks and bricks to repair the Kensington wall, to mulch, to replacement landscape plants.

Minimum Wage

There has been a lot of discussion of the inflation rate (compounded increase of 23.7% for 2021 -2023) but accompanying that with less fanfare are the minimum wage increases. In Jan 2021 the Florida minimum wage was \$8.95; as of Sept., 2023 it is \$12.00, a 38.7% increase. The ripple effect of this change, often referred to as “wage compression”, moves up the line to the entire work force, no matter if they are:

- Direct - employees such as park attendants and guards
- Indirect workforce - in the multiple industries that support Tampa Palms from palm trees, to mulch, to soils, to annual plants and more.



Product Cost Increases

Tied to the twin effects of labor cost increases and inflation, routine items, some are even products required in modestly large quantities, are more costly by 35% to 45% than just two years ago. Examples include:

- Mulch which is required throughout the community for appearance, weed avoidance and moisture retention. This affects multiple line items from basic landscape to renewal and replacement.
- Replacement plants both large and small from shrubs to palm trees.
- Potting soil and soil rock used to mitigate pond bank erosion.
- “Parts” such as replacements for damaged irrigation components.

While Tampa Palms cannot affect wage updrafts, in part the restructure of park support costs which was put in place in early 2023, along with direct purchase of items such as mulch and annual plants which avoids sales tax, are helpful.

In other steps the CDD is deferring some improvements to provide time for stabilization of the supply/demand/higher cost continuum. Example, some park assets such as the shade sails that still function but are fading, replacement is held at this time. Still other projects are being segmented, with only the most critical portions proposed for completion at this time.

**Tampa Palms CDD
Balance Sheet
July 31, 2023**

	<u>GENERAL</u>
<u>ASSETS:</u>	
CASH - Operating Account	\$ 111,145
PETTY CASH	500
Wealth Fund Account- South State Bank	2,711,958
ICS Sweep- South State Bank	1,660,332
ACCTS. RECEIVABLE	7,902
RECEIVABLE FROM TAMPA PALMS HOA	-
ASSESSMENTS RECEIVABLE	-
RECEIVABLE EXCESS FEES	-
PREPAID ITEMS	11,615
TOTAL ASSETS	<u>\$ 4,503,453</u>
<u>LIABILITIES:</u>	
ACCOUNTS PAYABLE	\$ 36,438
ACCRUED EXPENSES	-
DEFERRED REVENUE - ON ROLL ASSESSMENTS	-
<u>FUND BALANCE:</u>	
NON-SPENDABLE PRE PAID	11,615
ASSIGNED	2,343,000
UNASSIGNED	2,112,400
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 4,503,453</u>

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

Assigned Balance Breakdown:

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

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2022 through July 31, 2023

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVALOREM	\$ 2,874,474	2,876,426	2,876,426	\$ -
EARLY PAY DISCOUNT	(114,979)	(107,876)	(107,876)	-
INTEREST INCOME-INVESTMENTS OTHER	20,000	16,667	4,485	(12,182)
INTEREST INCOME-WEALTH ACCOUNT	-	-	74,868	74,868
UNREALIZED GAIN/LOSS	-	-	23,533	23,533
S/T REALIZED GAIN/LOSS	-	-	12,444	12,444
MARKET FLUCTUATION-OTHER	-	-	(69)	-
EXCESS FEES	-	-	-	-
MISC. REVENUE	1,500	1,250	2,672	1,422
CARRY FORWARD	139,584	-	-	-
TOTAL REVENUES	2,920,579	2,786,467	2,886,483	100,085
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	9,167	7,015	2,151
FICA	5,824	4,853	4,350	503
FUTA/SUTA/PAYROLL FEES	8,624	5,520	1,035	4,485
S/T PERSONNEL SERVICES	<u>23,448</u>	<u>19,540</u>	<u>12,401</u>	<u>7,139</u>
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	3,000	2,500	4,350	(1,850)
ANNUAL AUDIT	6,600	6,600	6,600	(200)
MANAGEMENT FEES	70,098	58,415	51,581	6,834
TAX COLLECTOR	56,668	56,406	56,406	-
ASSESSMENT ROLL	10,050	10,050	20,100	(10,050)
S/T PROFESSIONAL SERVICES	<u>146,416</u>	<u>133,971</u>	<u>139,237</u>	<u>(5,266)</u>
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,811	3,811	3,691	120
MISC. ADMINISTRATIVE SERVICES	12,360	10,300	17,696	(7,396)
S/T ADMINISTRATIVE SERVICES	<u>16,171</u>	<u>14,111</u>	<u>21,387</u>	<u>(7,276)</u>
TOTAL ADMINISTRATIVE	186,035	167,622	173,025	(5,403)
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	182,395	151,996	147,577	4,419
PARK ATTENDANTS	79,873	66,561	49,230	17,331
PARK PATROLS (Security Co)	85,490	71,242	98,320	(27,078)
FIELD MANAGEMENT CONTINGENCY	20,800	17,333	426	16,907
S/T FIELD MANAGEMENT SVCS	<u>368,558</u>	<u>307,132</u>	<u>295,553</u>	<u>11,578</u>
GENERAL OVERHEAD:				
INSURANCE	16,500	16,500	14,698	1,802
UTILITY BOND INSURANCE	-	-	-	-
IT (TEL / SECURITY)	26,095	21,746	8,847	12,899
WATER	44,000	36,667	37,590	(924)
REFUSE REMOVAL	20,330	16,942	8,453	8,488
ELECTRICITY	147,000	122,500	115,436	7,064
STREETLIGHTS - OPERATING TRANSFER-OUT	-	-	-	-
STORMWATER FEE	3,041	3,041	3,041	-
MISC. FIELD SERVICES	13,000	10,833	8,220	2,613
S/T GENERAL OVERHEAD	<u>269,966</u>	<u>228,229</u>	<u>196,287</u>	<u>31,942</u>
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,130,000	941,667	950,413	(8,747)
LANDSCAPE MONITORING FEE	18,900	15,750	14,175	1,575
LANDSCAPE & REPLACEMENT	99,325	62,771	83,346	(575)
S/T LANDSCAPE MAINTENANCE	<u>1,248,225</u>	<u>1,040,188</u>	<u>1,047,934</u>	<u>(7,747)</u>
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	79,000	65,833	69,336	(3,503)
COUNTY POND	5,000	4,167	1,789	2,378
NPDES POND PROGRAM	49,409	41,174	40,545	529
S/T LANDSCAPE NEW & ENHANCED	<u>133,409</u>	<u>111,174</u>	<u>111,770</u>	<u>(555)</u>

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2022 through July 31, 2023

	<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	111,059	92,549	107,448	(14,899)
FOUNTAIN	28,175	23,479	21,109	2,371
FACILITY MAINTENANCE	93,870	78,225	72,038	6,187
JANITORIAL/SUPPLIES	2,855	2,379	1,611	768
<i>S/T FACILITY MAINTENANCE</i>	<u>235,959</u>	<u>196,633</u>	<u>202,205</u>	<u>(5,573)</u>
PROJECT DRIVEN EXPENSES:				
SIGNATURE TP 2017	-	-	-	-
RENEWAL AND REPLACEMENT & DEFERRED MTC	218,400	182,000	179,442	2,558
CAPITAL PROJECTS	197,600	164,667	161,267	3,380
NPDES CLEAN WATER	62,427	52,023	51,964	59
<i>S/T TOTAL PROJECT DRIVEN EXPENSES</i>	<u>478,427</u>	<u>398,689</u>	<u>392,693</u>	<u>5,996</u>
TOTAL EXPENDITURES	<u>2,920,579</u>	<u>2,449,666</u>	<u>2,419,467</u>	<u>30,199</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(0)</u>	<u>336,801</u>	<u>467,016</u>	<u>130,284</u>
FUND BALANCE - BEGINNING	-	-	3,999,998	
FUND BALANCE - ENDING	<u>\$ (0)</u>	<u>\$ 336,801</u>	<u>\$ 4,467,014</u>	<u>\$ 130,284</u>

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU JULY 31, 2023
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating	\$2,290,054		\$2,290,054
<u>Non Operating</u>			
Capital Projects		\$197,600	\$197,600
Renewal & Rel		\$218,400	\$218,400
Signature 2017		\$0	\$0
NPDES		\$62,427	\$62,427
Unrealized Gain/Loss	23,533		\$23,533
Realized G/L	12,444		12,444
Interest	4,485		4,485
Interest/Wealth Account	74,868		74,868
Misc Rev	\$2,672		\$2,672
Carry Forward Bal *	-		-
Total	\$2,408,056	\$ 478,427	\$2,886,483
<u>Expenses</u>			
Operations	\$ 2,026,774		2,026,774
<u>Non Operating</u>			
Renewal & Rel		179,442	179,442
NPDES/EPA		51,964	51,964
Capital Projects		161,287	161,287
TP Signature 2017		<u>0</u>	<u>0</u>
Total	\$2,026,774	\$392,693	\$392,693
Total Expenditures			\$2,419,467

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU JULY 31, 2023
GENERAL FUND**

<u>General Fund</u>	7/31/2023	(\$000)
Cash		111
Cash Equivalent (Excess Cash ICS)		1,660
Insured Investment Account		2,712
Accounts Receivable		8
Assessment Receivable		0
Prepaid Items		12
Total Assets		\$ 4,503
Less:		
Payables		36
Accrued Expenses		
Non Spendable A/C Prepaid		12
Deferred Rev On Roll		
	Total Assigned and Planned Funds	4455
Allocation for Assigned:		
Weather Damage		400
Community-Wide Wall & Monument		100
Pond Improvements		700
1st Qtr Expenses		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		329
		\$ 2,343
	Net Adjusted Cash	\$ 2,112

2022-23 Fiscal Year			
(\$ 000)	<u>Receipts</u>	<u>Expenses</u>	<u>Monthly Bal</u>
Aug			
CDD Operations	0	216	
R&R	0	14	
NPDES	0	4	
Signature Projects	0	0	
Capital Projects	0	18	
Total	0	252	\$ 1,860
Sept			
CDD Operations	1	210	
R & R	0	11	
NPDES	0	5	
Signature Projects	0	0	
Capital Projects	0	9	
Total	1	235	\$ 1,626
Oct			
CDD Operations	1	221	
R & R	0	13	
NPDES	0	12	
Signature Projects	0	0	
Capital Projects	0	25	
Total	1	271	\$ 1,356

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

(\$000)	Prior Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	\$596	23%	\$850	30.8%	8%
December	\$2,410	91.7%	\$2,522	91.4%	-0.3%
January	\$2,474	94%	\$2,604	94.4%	0.2%
February	\$2,518	96%	\$2,640	96%	0%
March	\$2,573	98%	\$2,660	96%	-1.5%
April	\$2,602	99%	\$2,725	99%	0%
May	\$2,612	99%	\$2,746	99.5%	0%
June	\$2,630	100.1%	\$2,768	100.3%	0.2%
July	\$2,630	100.1%	\$2,769	100.3%	0.3%
August	\$2,630	100.1%			
September	\$2,630	100.1%			
Year End					
Total Assessed (Net Discount)		\$2,759			

Summary- Project Driven Expenses

	Fiscal Year 2022-23
Operating Capital Projects	(\$000)
<u>Sources of Funds</u>	
FY 2022-23 Budget	\$198
<u>Uses of Funds</u>	
Spent Thru 7/31/2023	161
Total Funds Under Consideration	\$0
Budget Available as of 7/31/2023	\$36
 Renewal & Replacement	
<u>Sources of Funds</u>	
FY 2022-23 Budget	218
<u>Uses of Funds</u>	
Spent Thru 7/31/2023	179
Total Funds Under Consideration	\$0
Budget Available as of 7/31/2023	\$39
 TP Signature Projects	
<u>Sources of Funds*</u>	
FY 2022-23 Budget	\$0
<u>Uses of Funds</u>	
Spent Thru 7/31/2023	\$0
Total Funds / Projects Under Consideration	\$0
Budget Available as of 7/31/2023	\$329

SUMMARY
FY 2022-23 RENEWAL REPLACEMENT PROJECTS

			Original Project	July, 2023	Committed To Spend
Infrastructure					
	Hurrican Ian Restoration			\$21,840	
	Holiday Lighting Support			\$2,000	
Landscape					
	Tree management along boulevards and in parks			\$73,723	
	Holiday Pointsettias			\$11,600	
	Cul de Sac Restorations			\$30,428	
	Special Tree Work (Repaving)			\$13,630	
	Rejuvenate Westover Entry			\$4,920	
Irrigation					
	Callibrate Flow Meters			\$7,061	
	Disk Cleaning Pump Station			\$4,003	
	Pump Sta Mtc			\$1,635	
Lighting (Park & Landscape)					
Other					
	Drinking Fountain Repair			\$368	
	Completely Rebuild Area 1 - Back Entry Fountain			\$8,234	
	Total R&R Projects			\$179,442	\$0

**Capital Projects 2022-23
Budget Monitor**

	31-Jul-23		
(\$000)	Current Projects	Spent 2022-23	Pending Commitments
Tampa Palms Signature Projects (BB Downs)			
Consulting Services	10	0	-
Irrigation	20	0	
Main Entry Restorations	21	0	
Area 2 Pond		0	
Bruce B Downs Improvements	172	0	
Sub-Total TP Signature Projects	\$329	\$0	\$0
Capital Projects			
Consulting Services			
Irrigation Systems		12	
Parks & Cameras		12	
Landscape & Lighting		48	
Infrastructure (Signs and Lighting)		89	
Sub-Total Capital Projects	\$0	161	\$0
Total TP Signature & Standard Capital Projects		\$161	\$0

**Capital Projects Signature Projects
2022-23 Through July 31, 2023**

Tampa Palms Signature Projects (BB Downs)	Current Projects	Spent A/O 7/31/2023	Pending Commitments
Consulting Services			
Restoration Designs	9,850		
Survey & Staking & MOT	400		
<i>Sub Total</i>	<u>10,250</u>		
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)	20,000		
<i>Sub Total</i>	<u>20,000</u>		
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	77,513		
Area 2 Phase II	0		
Area 2 Landscape (TP Blvd & Amberly Phase II)	0		
Area 2 Pond Landscape & Wayfinding	50,000		
<i>Sub Total</i>	<u>127,513</u>		
Area 2 Pond			
Littoral Plantings & Noxious Removal			
<i>Sub Total</i>			
Bruce B Downs Improvements			
Wall restorations 4 villages + drainage & additional landscape buffer	171,577		
<i>Sub Total</i>	<u>171,577</u>		
Sub-Total Tampa Palms Signature	329,340	\$0	
Normal Capital Projects			
	Current		Pending
Irrigation Systems			
Pump Station Extending Life		11,965	
<i>Sub Total</i>	0	11,965	
Parks & Cameras			
Volleyball Removal w/ Irrigation Install		12,260	
<i>Sub Total</i>		12,260	-
Landscape & Lighting			
Area 1 Entry			
Major Landscape (> 5 Years)		37,482	
New Fountain Manchester		10,300	
<i>Sub Total</i>	-	47,782	-
Infrastructure (Signs and Lighting)			
Speed Limits Sign(s) & Park Signs		5,646	
Walls - Reserve & Sanctuary & Kensington New Wall		83,634	45
<i>Sub Total</i>		89,280	
Sub-Total Normal Capital Projects	\$0	\$161,287	
Total TP Signature & Standard Capital Projects		\$161,287	

**Tampa Palms Community Development District
Check Register - Operating Account (July 2023)
FY2022-2023**

Date	Check No	Vendor Name	Description	Deposit	Disbursement	New Oper Acct Balance
06/30/2023						85,972.82
7/31/2023	Reg 626	CITY OF TAMPA UTILITIES	Water payments July bank stmt		4,266.02	81,706.80
7/31/2023	Reg 627	South State Bank	Paper statement fee		2.00	81,704.80
7/6/2023	ACH	Harland Clarke	Order checks		426.11	81,278.69
7/12/2023	1501	A & A DEVELOPMENT, INC	Progress payment for Phase 2 Kensington		20,000.00	61,278.69
7/12/2023	1502	ADVANCED ENERGY SOLUTIONS	Electrical maint/repair		246.50	61,032.19
7/12/2023	1503	ARCHITECTURAL FOUNTAINS, INC	Qtrly Lake Fountain Svc (April-June 2023)		750.00	60,282.19
7/12/2023	1504	CINTAS	Inv 4160233091		81.98	60,200.21
7/12/2023	1505	FEDEX	Shipping		91.89	60,108.32
7/12/2023	1506	FEDEX	Shipping		123.69	59,984.63
7/12/2023	1507	FEDEX	Shipping		106.41	59,878.22
7/12/2023	1508	FRONTIER COMMUNICATIONS	Act #81355802910720065 - Svc 7/1-7/31/23		199.49	59,678.73
7/12/2023	1509	FRONTIER COMMUNICATIONS	Act # 81397256990514915 - Service 7/1-7/31/23		171.69	59,507.04
7/12/2023	1510	HOOVER PUMPING SYSTEMS	Maint/Repair		1,635.26	57,871.78
7/12/2023	1511	Lowes Business Acct/ SYNCB	Office Supplies-statement closing 7/2/23 Solid		1,390.32	56,481.46
7/12/2023	1512	REPUBLIC SERVICES 696	Waste pick up - service (6/1-6/31/23)		818.75	55,662.71
7/12/2023	1513	SECURITAS SECURITY SERVICES USA, INC.	6/1-6/30 Security		5,638.20	50,024.51
7/12/2023	1514	SOLITUDE LAKE MANAGEMENT	annual maint-July 2023		285.00	49,739.51
7/12/2023	1515	TERMINIX	Pest Control: 6/6/23		77.00	49,662.51
7/12/2023	1516	TERMINIX	Pest Control: 6/6/23		122.00	49,540.51
7/12/2023	1517	WELCH TENNIS COURTS, INC	Basketball net		70.08	49,470.43
7/12/2023	1518	WESCO TURF, INC	Irrigation parts maint/repair		9.36	49,461.07
7/12/2023	1519	Zeno Office Solutions, Inc.	Copier Lease		35.58	49,425.49
7/18/2023	1520	DOUGLAS CLEANING SERVICE	July 2023 Cleaning Service		1,520.00	47,905.49
7/18/2023	1521	M Wilson Consulting	FY 2022-23		9,625.00	38,280.49
7/18/2023	1522	Artemis Connected LLC CDD	Professional Management Services - Monthly fee		5,416.66	32,863.83
7/20/2023	1523	Eugene R. Field	07-12-23 BOS MTG		200.00	32,663.83
7/20/2023	1524	Richard Diaz	07-12-23 BOS MTG		200.00	32,463.83
7/20/2023	1525	Tracey Falkowitz	07-12-23 BOS MTG		200.00	32,263.83
7/20/2023	1526	Donald O'Neal	07-12-23 BOS MTG		200.00	32,063.83
7/22/2023	1527	CINTAS	Inv 4161639494		81.98	31,981.85
7/22/2023	1528	CINTAS	Inv 4160919298		81.98	31,899.87
7/22/2023	1529	CLEAN SWEEP SUPPLY COMPANY	Janitorial supplies		206.56	31,693.31
7/22/2023	1530	FEDEX	Shipping		224.42	31,468.89
7/22/2023	1531	FLORIDA FOUNTAIN MAINTENANCE, INC.	July Maint-Reserve		550.00	30,918.89
7/22/2023	1532	FLORIDA FOUNTAIN MAINTENANCE, INC.	July Maint-Turnbury		180.00	30,738.89
7/22/2023	1533	IRON MOUNTAIN	Information storage Service -7/1-7/1/23		560.88	30,178.01
7/22/2023	1534	OLM, INC.	Inspections --July 2023		1,575.00	28,603.01
7/22/2023	1535	SUNSHINE STATE ONE CALL F FLORIDA	Annual Assesment 22-24		251.36	28,351.65
7/22/2023	1536	TERMINIX	Pest Control: 7/5/23		95.00	28,256.65
7/22/2023	1537	Straley Robin Vericker	Professional services rendered through 7/11/23		1,610.00	26,646.65
7/21/2023	1538	ABM Landscape & Turf Services	Basic contract & project invoices		149,853.32	(123,206.67)
7/31/2023	1539	ADVANCED ENERGY SOLUTIONS	maint/repair		182.00	(123,388.67)
7/31/2023	1540	ADVANCED ENERGY SOLUTIONS	maint/repair		2,305.50	(125,694.17)
7/31/2023	1541	ADVANCED ENERGY SOLUTIONS	maint/repair		318.27	(126,012.44)
7/31/2023	1542	CINTAS	Inv 4162333703		81.98	(126,094.42)
7/31/2023	1543	CINTAS	Inv 5168628353		48.68	(126,143.10)
7/31/2023	1544	ESD WASTE2WATER, INC.	Clean Cart filter/check hoses & connections		300.00	(126,443.10)
7/31/2023	1545	FRONTIER COMMUNICATIONS	Act #81397739330707895- Svc 7/16-8/15/23		423.43	(126,866.53)
7/31/2023	1546	REPUBLIC SERVICES 696	Solid Waste pick up - service (7/1-7/31/23)		814.61	(127,681.14)
7/31/2023	1547	SECURITAS SECURITY SERVICES USA, INC.	6/1-6/30 Rover		5,277.11	(132,958.25)
7/14/2023	071423ACH	Engage PEO CDD Staff Payroll	Period Ending 6/11/23		2,948.28	(135,906.53)
7/30/2023	073023ACH	Engage PEO CDD Staff Payroll	Period Ending 6/11/23		2,948.27	(138,854.80)
7/20/2023	VOID	A. Michael Gibson	VOID: 07-12-23 BOS MTG			(138,854.80)
7/21/2023			Funds Transfer	250,000.00		111,145.20
07/31/2023						111,145.20

Focus For 2022-23

Re-Presented September, 2023



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

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

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

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

Specific considerations for Fiscal Year 2022-23 A/O September, 2023

	Next Steps	Timing
Tampa Palms Blvd Restoration		
(1) Hold Balance of Signature	Repaving Impacts	TBD
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	EPC Agreement w/ Developer Plan	On-going
(2) Possible Impacts LLA on DRI	Monitor w/ City and CDD Counsel	On-going
(3) Repaving Tampa Palms Blvd	CDD (Landscape /Irrigation/Signs)	Review Monthly
(4) Bike Path Improvements	Report Progress	On-going
Monitor Issues Impacting Tampa Palms		
(1) Monitor Inflation Impacts	Update Board	Monthly
(2) Evaluate Investment Options	Chairman to Review W/ Board	On-Going
(3) City of Tampa Budget As It Impacts Tampa Palms	Report To Board	Sept Update

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

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
<u>IV Park Reviews</u>			
a) Inspections & ADA	Scheduled	Sep	Staff
b) Park Security	Update Board	Sep	Staff
<u>V. Misc and Local Government</u>			
a) Tampa Palms Blvd	Report+Schedule To Board	Sept	Staff
b) Multi-Modal Path Repaving [COT]	Report To Board	Oct	Staff
c) Illegal Construction	Report To Board	Sept	TPOA Bus Mgr
d) City Mobility Report "MOVES"	Report To Board	On Going	Staff
e) NPDES Rporting	Report To Board	Sept	Staff
<u>VI Financial Conditions & Investments</u>			
a) Update Conitions	Report To Board	Monthly	Staff & Chairman

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

9 The Regular Meeting of the Board of Supervisors of the Tampa Palms Community
10 Development District was held on Wednesday, August 9, 2023 at 6:00 p.m. at the Compton
11 Park Recreation Building, 16101 Compton Drive, Tampa, Florida.

12
13
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19

FIRST ORDER OF BUSINESS - Welcome & Roll Call

20 Mr. Field called the meeting to order.

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

22 Present and constituting were:

23 Gene Field	Chairman*
24 Tracy Falkowitz	Supervisor*
25 Richard Diaz	Supervisor*
26 Don Oneal	Supervisor*

27 * Constituting quorum

28 Also present were:

29 Patricia Thibault	Director, Breeze Management
30 Maggie Wilson	Consultant/Resident
31 Warren Dixon	TPOA Business Consultant
32 Brian Koerber	TPOA Community Director
33 Bill Schneider	Resident
34 Ram Ramadoss	Non-Resident Visitor

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

36
37
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42

Pledge of Allegiance

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

SECOND ORDER OF BUSINESS- Supervisor Comments Public Comments

Mr. Diaz led a discussion of the cumulative, multi-year inflation for the Tampa Bay Area which he termed as shocking.

Ms. Falkowitz discussed the proposed City of Tampa Budget for FY 2023-24 and brought to the attention of the members the dramatic reductions in Parks & Rec staffing and revenue, at least as is displayed in the rather confusing budget presentation. She has asked for clarifications and wondered if the effects on the Parks Dept were a result of moving the PAL operations to the Police Dept.

1 Mr. Oneal noted the recent fires in the state and asked if the area was under any fire
2 alert. Ms. Wilson said at this time there is no “red flag” warning posted for Hillsborough
3 County but that open fires of residential yard waste or trash are never allowed. Clearing of land
4 by fire requires a permit from the HC-EPC.

5
6 **THIRD ORDER OF BUSINESS – Public Comments**
7

8 Warren Dixon reviewed and explained the new legislation approved (LLA) and
9 discussed how it trumps local ordinances and requirements . He explained the relevance to
10 Tampa Palms in terms of the illegal construction which has been ordered restored.

11 Mr. Ramadoss raised a question about garbage collection rates but was advised that the
12 CDD solely engages on matters that pertain to the CDD. It was suggested that after the meeting
13 some of the members might wish to discuss.

14
15 **FOURTH ORDER OF BUSINESS – Approval of Minutes**
16

17 On MOTION by Ms. Falkowitz, SECONDED by MR. Oneal WITH ALL IN FAVOR, the
18 Board approved the Minutes of the July 12, 2023 CDD Board Meeting and the minutes of the
19 FY 2023-23 Budget Hearing.

20
21 **FIFTH ORDER OF BUSINESS - Approval of District Disbursements**

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

24
25 On MOTION by Ms. Falkowitz SECONDED by Mr. Diaz WITH ALL IN FAVOR, the Board
26 approved the Disbursements for the month ending June 30, 2023 in the amount of \$289,834.89.

27
28 **SIXTH ORDER OF BUSINESS - Consultant Reports**

29
30 ♦ **Around The Neighborhood**

1 Ms. Wilson reported the property in what has been
2 substantial heat and humidity was doing pretty well, despite
3 wildly growing turf and turf weeks. She noted that even
4 with the weather conditions, the property was presenting
5 well and OLM had agreed a 92 appraisal rating.

...Around The Neighborhoods

- Record Breaking July
 - Heat & Humidity
 - Turf Wildly Growing
 - Pond Weeds Exploding
- Wet Turf Areas
 - Parking Damage
 - Mowing Avoided
- Property Generally Upscale
 - OLM Rating 92%

7 Ms. Wilson reviewed again the type of landscape
8 enjoyed in Tampa Palms (a right of way plus) and priorities
9 established for maintenance. She noted that this is reviewed
10 from time to time with the board and also in the TPOA
11 newsletter.

...Around The Neighborhoods Maintenance Priorities

1. Main entries
2. Village Entries & Parks
3. Boulevard landscape
4. Medians (CDD & City-Owned)
5. Cul de Sacs (City-Owned)
6. Pond banks along roads
7. Walls along boulevards
8. Land tracts

ROW Plus

- Designed For Driving
- NOT Park Quality
- Arens Prioritized

Reviewed Frequently

- With the Board
- In Newsletter

13 Ms. Wilson reviewed the Fall annual change out
14 which will be scheduled for mid-Sept. She noted that with
15 the continuing high heat you ng plants struggle more than
16 established plants and so the summer annuals will be left in
17 place for an additional several weeks, unless they become
18 too “leggy”.

....Around the Neighborhood Delaying Fall Annuals

- Expecting Continued Heat
- Coleus Mature
 - Keep In Place
 - Extra 2-3 Weeks
- Expect Mid Sept

19 Ms. Wilson reported that mainline breaks continue
20 and they are both difficult to work on and cause a substantial
21 loss of water, which makes SWFWMD a little unhappy.

Neighborhood Reviews Irrigation Woe's

- Mainline Breaks
 - Multiple Causes
 - Difficult To Repair
- Tricky Work
 - Utilities Clumped Together
 - Work Below Water Table
- Contributing To Over-Pumping

22 Repairs are time consuming and expensive but there is no
23 alterative place to which the irrigation assets can be moved.

25 Ms. Wilson reviewed the palm tree problems, the two
26 series of tests that had been conducted by the IFAS and the
27 lack of conclusive information as to exactly what exactly
28 was causing the failures. The next steps to take were
29 outlined.

Palm Tree Issues Asset Important To Tampa Palms

- Palms Trees Visible
 - Main Entries
 - Along the Blvd's
- Sudden Loss
 - Experts Engaged
 - Testing Inconclusive
- Expert's Plan
 - Treat, Wait & See
 - Remove Palms & Soil
 - Replant

30
31

1 ♦ **NPDES Reporting & Permitting**

2 Ms. Wilson reported that the compliance reporting
3 for the NPDES, in particular the annual report had been
4 submitted on August 1st and the Notice of Intent (NOI) for
5 the next five years will be submitted by mid August.

**NPDES Reporting
Annual Report & New Permit**

- Annual Review of Permit
 - Community Info
 - Work Done By CDD
 - Submitted Aug 1
- New Permit Due 2024
 - Detail Measures Planned
 - NOI Due Aug 18th

Very Beneficial
To Tampa Palms

7 ♦ **Financial Conditions**

8 Using information from the Bureau Labor Statistics
9 and gathered by the Tampa Bay Times, Ms. Wilson reviewed
10 the startling impact of inflation on Tampa. The Tampa area
11 led the nation for the last twelve month (7.3%) and was
12 second in the nation for the last five years (33.3%).

**Financial Conditions
Tampa Bay Area**

- Tampa Leads The Nation In Inflation
- Tampa Bay Inflation Noteworthy
 - Last 12 Mths 7.3%
 - Highest In Nation
 - Compounded Last 5-Years
 - 2nd In Nation 33.3%

14 ♦ **Cash Management Program**

15 Ms. Wilson reviewed the intent of the cash
16 management program, that of using the reserve funds to
17 reduce owner obligations at a time when many are struggling
18 against the effects of substantial inflation.

Cash Management Program

	FY 2022-23		FY 2023-24	
	Actual	Budget	Actual	Budget
Interest Income	\$20	\$138	\$00	\$133
Reserves	140	22	83	10
	\$160	\$160	\$143	\$143

- Intelligent Investing
 - Reserve Funds Working
 - Reduce Owner Obligations
 - Risk-Managed Income

20 Ms. Wilson detailed the manner in which the cash
21 management program is conducted. She described the types of
22 investment instruments used, the methods balancing long and
23 short-term investments for creating tapered returns that
24 effectively reduce duration risk.

**Cash Management
Safety First**

- 100% Guaranteed
 - Brokered CDs
 - US Treasuries
 - Fed Reserve Rate Driven
- Long & Short-Term Instruments
 - Competitive Yields
 - Structure Diversity (EDIC Insured)
- Chairman Directed
 - Board Concurrence

25 Chairman Field and board members discussed the
26 tentative plans for the FY 2023-24 model and directionally the
27 steps that would be taken.

**Cash Management Program
Model For FY 2023-24**

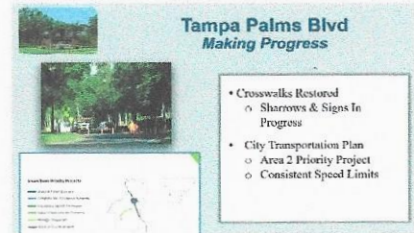
Amount	Instrument
\$1,700,000	1 Year Treasury
500,000	9 Mth CD
250,000	6 Mth CD
250,000	3 Mth CD
\$5,700,000	Total Investment

- Combination of Long Term and Short-Term
 - Treasury 65% of Investing
 - CDs Tapered Redemptions
- Reduced Duration Risk
- Investment Duration Ladder
 - Treasuries 65%
 - Brokered CDs 37%

28 There was board consensus to continue with a fully
29 insured, US Treasuries rich program (est 63%) backed up by
30 fully insured brokered CD (est 37%).

1 ♦ **Tampa Palms Blvd**

2 Ms. Wilson briefed on the status of the Tampa Palms
3 Blvd paving project and explained the elements in progress
4 and coming soon.



6 Ms. Wilson also discussed the recently released Mobility Plan for the City and noted
7 that there are priority projects that will affect Tampa Palms and New Tampa.

8 The most critical project mentioned to Tampa Palms is the repaving of Tampa Palms Blvd in
9 Area 2. Another interesting project is addressing speed limit inconsistencies. Tampa Palms
10 Blvd in Area 1 has posted the speed of 35 MPH for about six years; TPOST 3 was recently
11 changed from 40 MPH to 35 MPH with the repaving project. Tampa Palms Blvd Area 2
12 continues to be 40 MPH, even as the same street as it crosses into TP North the speed limit
13 reduces to 35 MPH.

15 The plan also indicates repaving of New Tampa Blvd and portions of Cypress Creek Blvd are
16 priority projects.

18 It was noted that while these are “priority projects” as described in the Mobility Plan, they
19 remain unfunded at this time.

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

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

25 ♦ **SEVENTH ORDER OF BUSINESS – Other Matters**

26 There being none, the next item followed.

28 ♦ **EIGHTH ORDER OF BUSINESS – Public Comments**

29 There being none, the next item followed.

30

1 ♦ **NINETH ORDER OF BUSINESS - Supervisor Comments**

2 There being none, the next item followed.

3

4 ♦ **TENTH ORDER OF BUSINESS - Adjournment**

5 There being no further business,

6 On MOTION by Ms. Falkowitz SECODED by Mr. Oneal ALL IN FAVOR, the meeting was
7 adjourned.

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

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

13 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a
14 publicly noticed meeting held on September 13, 2023.**

15

16 _____

17 **Signature**

18

19 Patricia Thibault

20 **Printed Name**

21 **Title:**

22 **Secretary**

23 **District Manager**

Signature

Gene Field

Printed Name

Title:

Vice Chairperson

Chairperson

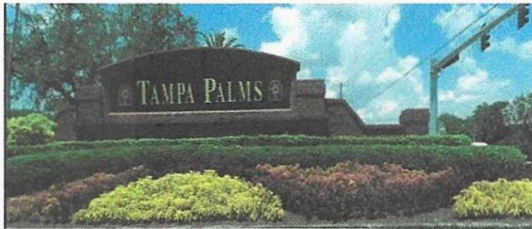
Community Appearance

In general, despite the crazy variations in rainfall (six inches followed by only 1.2 inches total for the next two weeks) and dizzying indexed heat day after day, the look of Tampa Palms has not suffered tremendously.



OLM inspected the property this Wednesday and found that the typical end of summer conditions existed (encroaching weeds, especially near the power corridor) and mowing/edging inconsistencies.

Paul Woods made a point of complimenting the ABM team on the condition of the property given the fact that the inspection was the day after a non-work holiday and there were both lost workdays and extra storm effort caused by Idailia the week before. The rating was 89, down from 92 the month before.



The summer annuals did their job, making a focal point for the community at the entrances.

Normally they are removed mid to late August and replaced but they were left in a little longer due to the continuing heat and the fact that new and smaller plants are more sensitive.

The new annuals are being installed now. They should be completed by the time of the CDD meeting.

Joe made a few changes in the colors and types due to limitations on availability of liners (tiny plants used by the growers) for begonias and coleus.



Greenhouse operations were severely damaged by the storms late last year.



It has been noted that this year many of the *tried and true* plantings from mullie grass at the County Pond and along the power corridor to even our crape myrtles have not bloomed as fully as in past years. The mullie grass should have flowered with a pink layer, as shown on the cover to this packet and to the left, from prior years. The County Pond shows healthy green plants but no flowering.... yet.

Ms. Maney wonders if the intense heat that commenced in the early Spring delayed or thwarted the flowering. The plant (and tree) health does not appear compromised but the expected color is not up to par. The same may be said of the caladiums used in the Area 2 entrance. The picture to the right is from last year, that was not the display this year.



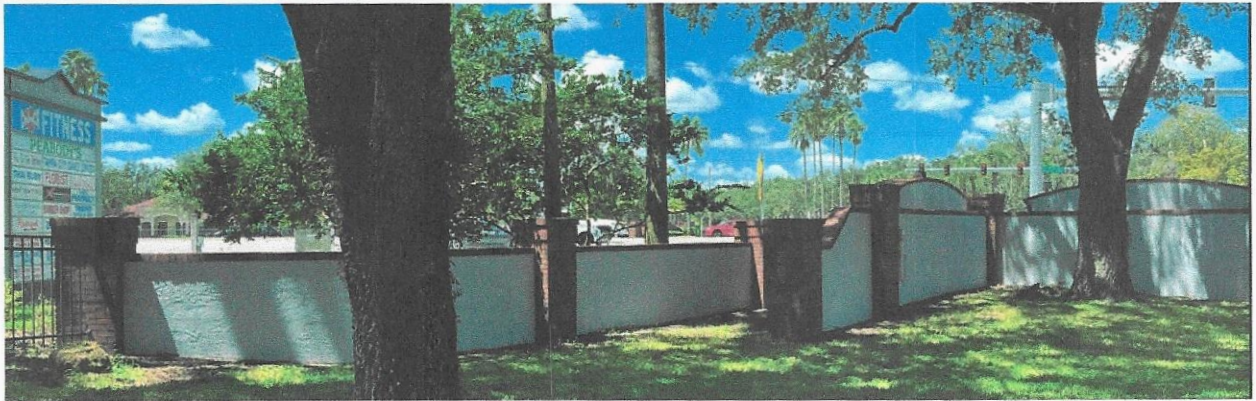
Joe Laird notes that some of that may be due to higher average heat but mostly it is a function of old bulbs and only a very few new bulbs could be purchased this year due to unavailability.

General Improvements



The walls along the Amberly / BB Downs entrance have been restored.

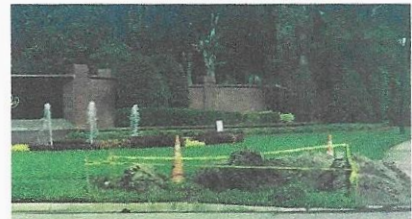
They show well from both Amberly Dr and the shopping center parking lot.



Irrigation Updates

Irrigation problems continue. The most serious is located at the entrance to the Reserve which is complicated by the fact that there may also be leaks in the potable water systems and stormwater systems with high ground water added in as a complication.

The hole has been repeatedly pumped out only to refill.



ABM closed the irrigation supply feeding the area from the Sanctuary to the end of the property and created a loop around the damaged portion so that Tampa Palms would not be the landscape for the Reserve and all of the villages east of the Reserve.

A specialized irrigation team is scheduled use a mud and water pump (more powerful than which ABM has on site) and try to expose and clear the irrigation portion of the problem today.

This is by no means the only irrigation mainline problem in play; though it is the most serious. In Area 2 along the Sterling Manor berm there was a break, almost certainly caused by utility vehicles parked on the ROW.

At this time there is a leak at the exit side of Huntington which is losing about 50 gallons per minute. The mainline has been shutdown and since there are new annuals in the area, Joe Laird is balancing between turning on the irrigation long enough for the landscape and turning it off to prevent loss.



Pond Erosion Corrections



ABM refilled the eroding portions of the pond in the Enclave which is located along I 75. ABM used rip rap and dirt.

It was the impression of the CDD's engineer who visited the site, as well as the ABM team, that the cause of the erosion was stormwater runoff from the adjacent properties, not a more serious issue of a sub-ground failure.

ABM would have liked to – and may still add in the future – a geo-web product such as was used on the other side of this pond during the pipeline construction. That product was not readily available at this time and repairs needed to be made immediately.

ABM continues to monitor the areas to make certain the repairs are holding.

Streetlights In Tampa Palms Villages

Without a doubt the 35+ year old streetlights that are in all of the non-gated villages are awful in both performance and appearance.

There are approximately 690 streetlights. In true late 1980's style, they have a post-tops and fiberglass poles.

These streetlights are located on the public right of way and are paid for by the City of Tampa. They are no cheap, the annual cost for just those in Tampa Palms is a little more than \$200,000 a year.

TECO has changed the bulbs to mostly LED's, leaving the fixture and pole unchanged. When the poles fall over or are hit, TECO changes them, usually using a metal replacement. Even though dirty and algae covered in many cases, the poles cannot be cleaned due to the age and the materials (fiberglass).



The CDD gets many calls on these streetlights as many residents think they are owned by the CDD. Staff has initiated a project through City Council to bring them to the attention to TECO for replacement.

MEETINGS
TAMPA PALMS – FY 2023-2024

Each year the Board is required to approve a proposed notice containing the annual schedule of meeting dates for following fiscal year, in this case the FY 2023-2024 calendar.

Staff has reviewed the proposed dates and they are consistent with the long-standing *second Wednesday of each month* scheduled used by the CDD: there exists no apparent conflicts with State or Federal holidays.

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

A copy of the proposed notice is attached. It has been reviewed by counsel for the structure of the notice: Breeze will properly do the public notice.

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

NOTICE OF
MEETINGS TAMPA
PALMS
COMMUNITY DEVELOPMENT
DISTRICT

As required by Chapters 189 and 190 of Florida Statutes, notice is hereby given that the Fiscal Year 2023-2024 regular meetings of the Board of Supervisors of the Tampa Palms Community Development District are scheduled to be held on the second Wednesday of every month at 6:00 p.m. at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The meeting dates are as follows (exception noted below):

October 11, 2023
November 8, 2023
December 2023 *
January 10, 2024
February 14, 2024
March 13, 2024
April 10, 2024
May 8, 2024
June 12, 2024
July 10, 2024
August 14, 2024
September 11, 2024

* The Tampa Palms CDD does not normally meet in December; if a special meeting is called there will be public notice.

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

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

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

Each person who decides to appeal any action taken at the meetings is advised that the person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Breeze District Management

Audit Engagement Letter

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

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

218.391 Auditor selection procedures

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

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

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

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

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

Based on past performance, the district manager requested an engagement letter from Grau for the FY 2022-23 audit, as required by the State of Florida. The engagement letter is attached.

The audit fee is not exceed \$7,000: which is \$70.00 more than the approved amount in FY 2023-24 budget for the audit. Additional fees might be charged if there were some unusual and unforeseen circumstance that emerged during the audit process.

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>

The audit engagement memo which should be signed by the Chairman is attached.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 5, 2023

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, 2023. 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, 2023. 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 2023 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

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 \$7,000 for the September 30, 2023 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 2022 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

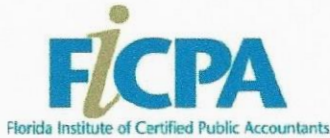
RESPONSE:

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

March 17, 2023

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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

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, businesses 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 half the cost of the newsletter, usually paid at the end of the fiscal year.

For the FY 2023-24 fifty percent of these costs is \$12,500; that is \$1.5K higher than in prior years due to postage cost increased. Staff asks that this amount be approved for FY 2022-23 newsletters.

This action should be approved by motion.





Florida Commission on Ethics

"A Public Office is a Public Trust"

Quarterly Ethics Disclosure

CDD Board Members and officers must report quarterly any gifts of value over \$100 received that may be attributable to their position with the Tampa Palms CDD. The current quarter is due 9/30/2023.

As far as staff is aware there has never been a need for any Board Member or officer to file such a form: this information is provided solely to confirm for the public that members aware of the requirement should any occasion arise where a "gift" is offered. A Form 9 is attached for information.

Form 9, Quarterly Gift Disclosure

A "gift" is anything accepted by a person or on that person's behalf, whether directly or indirectly, for that person's benefit and for which equal or greater consideration is not given within 90 days. Examples of reportable "gifts" include the following:

- Real property or its use;
- Tangible or intangible personal property or its use;
- Preferential rates or terms on transactions unavailable to others similarly situated;
- Forgiveness of a debt;
- Transportation (unless provided by an agency in relation to officially approved governmental business);
- Lodging or parking;
- Food or beverage;
- Dues, fees and tickets;
- Plants and flowers;
- Personal services for which a fee is normally charged; and
- Any other goods or services with an attributable value.

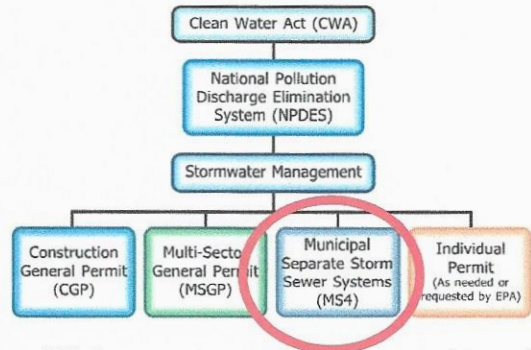
The definition of "gift" does not include the following:

- Salary, benefits, services, fees, commissions, or expenses associated with one's private employment, business or service as an officer or director of a corporation or organization;
- An honorarium or honorarium expense
- An award, plaque, certificate, etc., given in recognition of public, civic, charitable or professional service;
- Honorary membership in a service or fraternal organization;
- The use of a public facility or public property provided by a governmental agency for a public purpose;

NPDES MS4 NOI Application

As the Board is aware Tampa Palms is required to hold a NPDES-MS4 permit. This requirement is a function of the Clean Water Act created to reduce pollution in the waters of the US. It is administered by FDEP.

The Clean Water Act - and its requirements such as NPDES/MS4 permitting - is enforced by the Environmental Protect Agency which in turn uses the State of Florida FDEP to administer the requirements.



A municipal separate storm sewer system (MS4) is any publicly-owned conveyance or system of conveyances (i.e., ditches, curbs, catch basins, underground pipes, or ponds) designed or used for collecting or conveying stormwater and that discharges to surface waters of the state. Examples of MS4 operators in this area includes USF, City of Tampa, Hillsborough County, Arbor Greene CDD, Cheval East CDD, MacDill AFB and Tampa Palms, which solely owns and operates stormwater retention ponds.

Operators of large, medium and regulated small MS4s are required to obtain NPDES permit coverage and to reapply for permits every five years and show programs in six areas (actually 8 areas but two areas are not required).

Public Education and Outreach:
Public Involvement/Participation:
Illicit Discharge Detection and Elimination:
Construction Site Stormwater Runoff Control:
Post-Construction Stormwater Management:

Pollution Prevention/Good Housekeeping:
Not Required Basin Management Action Plans
and/or Reasonable Assurance Plans:
Not Required: Total Maximum Daily Loads
without a BMAP:

The Tampa Palms application (NOI) was submitted to FDEP with the application fee check in mid-August. FDEP will review and usually (as with the other four cycles) will respond with requests to include new and emerging requirements within the context of the abilities of Tampa Palms to fulfill those requirements.

FDEP has not yet contacted the CDD about the NOI, though they have cashed the application fee.

In future meetings, after final acceptance, staff will provide the status of the application.

SWFWMD Permitting of CDD Irrigation

The CDD irrigation water that has been used along the spine roads in Tampa Palms for more than forty years is governed by a SWFWMD permit. The CDD is required to report monthly on three things:

- The amount of water extracted from the aquifer by the two deep wells (One in Area 1 and one in Area 2)
- The amount of water used in the field via the irrigation pumps
- The level of the ponds into which the well water is pumped (this report is required weekly)

The CDD is permitted to pump 313,400 gallons per day from the aquifer. This is the most critical of the reporting elements. The primary reason for reporting the irrigation water used is to make certain that water not needed for the permitted use (irrigation / recreation) is not pumped from the aquifer. Examples of non-permitted use include things like filling ponds for aesthetic uses etc. The CDD has never done that.

For the last two years the CDD has experienced numerous situations which has materially increased pumping. The most common are irrigation mainline breaches which result in loss of water, vandalism to pump station apparatus (such as to the filler float controls) and occasional failures of the pump station control devices which have been attributed to power surges (despite surge protections).

Staff was contacted by SWFWMD earlier this year and advised that the CDD was over-pumping the permit by about 16%.

In August staff provided a lengthy report detailing why the over-pumping had occurred and was occurring and noting the steps taken to both correct and manage the issues going forward. The hydrologist accepted the report, deeming it *comprehensive* and placed it in the SWFWMD permanent records. Unfortunately the hydrologist assigned to Tampa Palms will soon be leaving SWFWMD and relocating to Oklahoma.

The report provided and the SWFWMD reply follow; the information contained in the report is the same information that has been discussed at CDD meetings and may be slightly redundant for the board but it is provided as means to include the report in the CDD public record.

A piece of good news; the average gallons per day for the last four months is 281,689 GPD.

RE: Tampa Palms CDD

Subject: **RE: Tampa Palms CDD**
Date: 8/23/2023 1:27:23 PM Eastern Daylight Time
From: Cresencia.DelPino@swfwmd.state.fl.us
To: mmfitzy@aol.com
Cc: joe.laird@abm.com

Hello Maggie,

My apologies for the delay. Thank you so much for this comprehensive report. I will make sure to upload this to our File of Record. As discussed, this case will be reassigned to another compliance hydro. I'm sure they will be in contact within the next couple of weeks to help monitor the overpumping. Good luck with everything! It's been a pleasure.

Best,

Cresencia del Pino

" Kraa-sin-see-ah "

Hydrogeologist
Water Use Permit Bureau
Southwest Florida Water Management District
7601 US Highway 301 North
Tampa, FL 33637
Tel: (813)-355-0273



From: Maggie Wilson <mmfitzy@aol.com>
Sent: Monday, August 21, 2023 3:18 PM
To: Cresencia DelPino <Cresencia.DelPino@swfwmd.state.fl.us>
Cc: joe.laird@abm.com
Subject: Tampa Palms CDD

[EXTERNAL SENDER] Use caution before opening.

Good afternoon Cresencia,

As promised, I am attaching the information and detail regarding the initiatives under way at this time to manage water use and explanation of some of the challenges that have led to over-pumping, along with the progress that has been made to handle those issues.

I am also attaching the letter of agreement regarding the Hillsborough County pond site the CDD now maintains. I will mail both to your address.

If you have any questions, please contact me without hesitation.

Happy Monday!

Maggie

Mary-Margaret Wilson | **Assistant Secretary**
Tampa Palms Community Development District
16311 Tampa Palms Blvd W

Tampa Palms Community Development District

16311 Tampa Palms Blvd.
Tampa, Florida 33647
Phone: 813-977-3933
Fax: 813-977-6571

By Email and US Mail

August 20, 2023

Ms. Cresencia del Pino
Hydrogeologist
Water Use Permit Bureau
Southwest Water Management District
7601 US Hwy 301 North
Tampa, Florida 33637

Hello again Cresencia,

It was great to speak with you the other day.

When you first contacted the Tampa Palms CDD (CDD) a few months ago about pumping quantities, the CDD had only recently implemented a series of updates to the pump control systems.

Because of your contact, the CDD is engaged in a series of initiatives focused on:

1. Quantifying the water use
2. Reigning in water loss
3. Establishing what areas are permitted to use ground water under the CDD's permit and to make certain that the acres are consistent with the what is permitted

Let me first say, I have no reason to believe that there is any calculation error on the part of the District.

Next as promised, I want to provide additional contacts for your use. The CDD has a single employee, an administrative manager.

Andrea Braboy,
813 977-3933
abraboycdd@aol.com

CDD field operations are run by ABM Golf Course and Grounds Maintenance (ABM). ABM operates the irrigation systems under contract with the CDD.

Joe Laird, Area Manager [on site at the CDD]
813 267-1756
Joe.laird@abm.com

By upgrading the pump controls and monitoring systems, the CDD has been able to more readily identify unusual starts (indicative of intrusions and loss of water). So far for August 2023 the CDD is tracking well (data for 19 days).

Ground Water Use	<i>A/O 8-19-23</i>
Total Gallons	2,738,822
GPD	144,149
Surface Water Use	<i>A/O 8-19-23</i>
Total Gallons	3,270,423
GPD	172,128

The CDD is most appreciative of the District's offer of assistance vis a vis the PrOMIL program. Joe Laird will be contacting Mitch Walker for assistance.

In the attached pages information and detail is provided as to the initiatives under way at this time to manage water use and explanation of some of the challenges that have led to over-pumping, along with the progress that has been made to handle those issues.

Take care and keep smiling,

Maggie

Mary-Margaret Wilson | Assistant Secretary
Tampa Palms CDD
16311 Tampa Palms Blvd W
Tampa, FL 33647
813 977-3933

I. Quantifying Water Use and Loss and Adjusting Pumpage

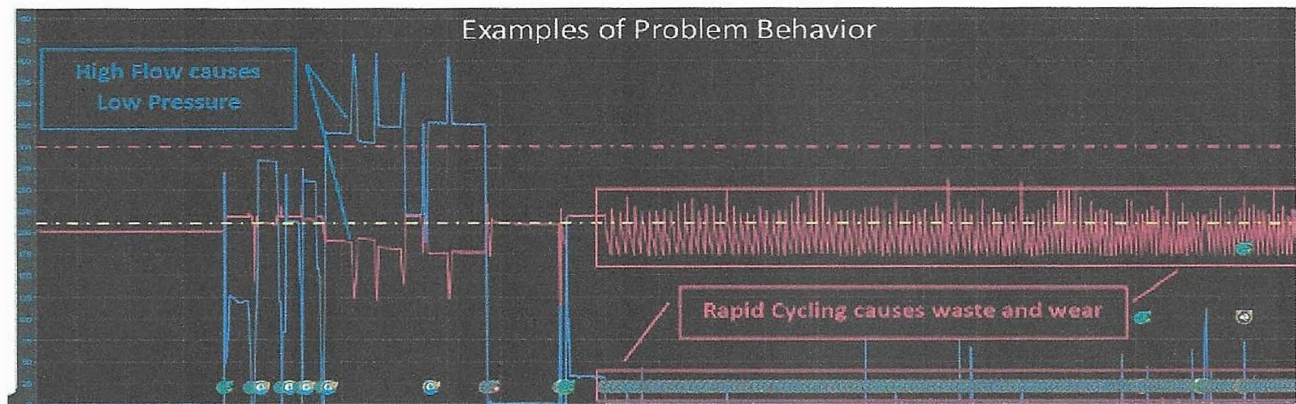
As mentioned, the CDD automated the pump controls for both of the well-supplied pump stations. This work was done by Hoover Pumping, the manufacturer of CDD's stations.

On one level the upgrades provided on-line, current operational data for both ground and surface pumps.

This is a screen shot of the operation of the S1 pump 8/20/23 6:45 AM showing the pump status [shut down] and minimal pressure falls, with no loss of water.



Below is a screen shot from July when a mainline intrusion caused unanticipated high flow followed by rapid restarts and recycle. These reports allowed the CDDs maintenance staff to first shut down the pump to stop the high flow and begin to trace the loss.

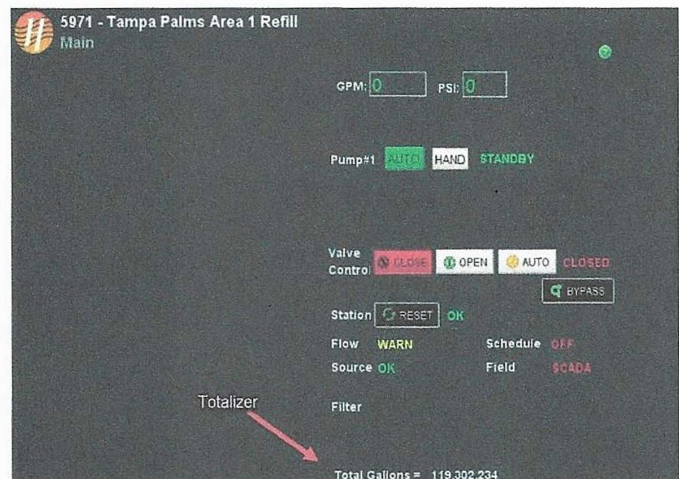


Water Use Reporting

The automation of the pump controls also provides *water use data* both real-time and archived. The CDD uses this data for reporting to the District.

This is a screenshot of the G1 pump as of midnight 8/19/2023.

The totalizer number that is shown at the bottom of this display is the number that is reported at the end of each month to the District and from that the CDD's water use is calculated.



5943 - Tampa Palms Area 1
Water Use Report

Report Period: August 2023

August 2023
July 2023
June 2023
May 2023
April 2023
March 2023
February 2023
January 2023

Southwest Florida
Pumpage Report
The report must be completed and submitted to the Water Management Authority as required by your service.
PLEASE COMPLETE ITEMS 1 THRU 9

1. Permit #: <NA> Permit Pump #: <NA> Map Designator: <NA>
2. Issued to: Tampa Palms Area 1
Address: 16311 Tampa Palms Blvd
City/State/Zip: Tampa, FL 33647
Phone Number: 813-283-8634
3. Recording: AS REQUIRED BY PERMIT
4. Report Due: AS REQUIRED BY PERMIT
5. Reported Period: August 2023

Thu 8/1/23	49	GALLONS
Wed 8/2/23	9	GALLONS
Thu 8/3/23	35,729	GALLONS
Fri 8/4/23	143,243	GALLONS
Sat 8/5/23	265,704	GALLONS
Sun 8/6/23	191,848	GALLONS
Mon 8/7/23	19,581	GALLONS
Tue 8/8/23	42,542	GALLONS
Wed 8/9/23	229,917	GALLONS
Thu 8/10/23	147,486	GALLONS
Fri 8/11/23	193,697	GALLONS
Sat 8/12/23	297,297	GALLONS
Sun 8/13/23	9	GALLONS
Mon 8/14/23	79,387	GALLONS
Tue 8/15/23	185,940	GALLONS
Wed 8/16/23	148,405	GALLONS
Thu 8/17/23	188,059	GALLONS
Fri 8/18/23	9	GALLONS
Sat 8/19/23	9	GALLONS
TOTAL MONTHLY PUMPAGE	2,022,661	GALLONS

Accounting Method: Magnetic Flow Meter

There is also monthly pumped data available from Hoover that shows daily use and is valuable in determining when a pumping anomaly may have commenced.

These monthly “pumped to the field” reports are archived but they are no longer used for reporting because they include water sent from the S1 & S3 that is used to filter and returned to the pond, unused by irrigation.

It is possible / probable that the pumpage report numbers which include water filtered and returned to the pond were added to the prior month total for reporting previously.

While this surface-use inaccuracy would not impact or cause over-pumpage of ground resources, it does make less accurate monitoring of unexpected loss which is operationally important.



Michelle Eddy with the District instructed the CDD that only totalizer data should be used thus the usage data, at least since about Feb of this year, in solely the totalizer data.

Adjusting for Use

Although there have been failures including transducers not reading properly and input control cards compromised by some type of shortage probably, as a result of power surges, these have been repaired expeditiously and the systems appear to doing what they need to do to provide information to facilitate Joe Laird’s team management of the systems.

Since late July the ABM staff is using the automated systems to daily monitor and adjust ground pumping as needed while attending to issues associated with the second initiative which follows, that of stopping water loss from various intrusions.

Implemented

- 1. Improved ability to monitor water pumpage in near real time is fully in place.**
- 2. The capability to manage pumping levels if over pumpage is identified is now in place and in use.**

II Reigning in water loss

Utility Company and Vehicles

For almost two years the CDD has been besieged by mainline intrusions that compromise water management far more than simple lateral line leaks or broken heads could ever do.



In part this is due to the fact that the mainlines are along the public ROW spine roads. The mainlines are located within the utility easements. There is no adjacent CDD property for relocation.

There has been substantial underground construction. Since in Tampa Palms all utilities, are underground, specifically phone, power and two cable companies [Frontier FIOS & Spectrum] replacement of aging, damaged or upgrading of facilities takes place on the public ROW (and / or the dedicated utility easement) adjacent to the CDD irrigation infrastructure.

For the most part the utility companies' and their sub-contractors issue "dig tickets" with Sunshine One Call. While the CDD mainline locations are marked by the CDD for all construction (the CDD is a member of Irth), digging is sometimes less of a problem than the vehicles that park over the mainlines, as shown above with the TECO caravan.

The weight of construction vehicles seldom outright breaks the PVC pipes, it dislocates them at connections to stress blocks, at t-connections and even at valves. Sometimes they hold for a long period of time before giving way. Often, they hold until weight or even water hammer is present.

Further under-road boring has damaged pipes by scoring them thus weakening them. That is undiscovered until a leak breaks through as happened last weekend.



Mainline breaks are a constant concern for a number of reasons:

- Breaks in the mainlines increases demand on ground pumping.
- Many of the locations are adjacent to wetlands and the water drains through the ground and is not visible on the surface so the damage goes undetected.
- Much of the sub-surface is porous thus creating the danger that water will wash-out roadways.
- Breaks reduce the mainline pressure and result in incomplete or reduced irrigation, damaging landscape materials.

Mainline intrusions are most likely to occur in places where a vehicle has parked or driven over a section left vulnerable by prior construction.

This is a relatively new phenomenon for Tampa Palms, going on for about two years, and coincides with the widespread deployment of 5G cable facilities. Prior to that time substantive water loss seldom occurred.

The pictures to the right shows repairs in progress; they are a mess. It is also expensive; the CDD has spent slightly more than \$99,000 in FY 2022-23 for irrigation repairs above the contract costs for standard maintenance. (The financials are online in the recording files at <http://tpoa.net/CDDMeetings.html> and invoices are available for inspection.) The repairs have also required replacement of 77,985 SF of sod for the attenuation of stormwater.

To get ahead of the water loss issues, ABM has now assigned two technicians to report at 6 AM M-F to drive the spine roads and look for off-road damage, especially near valve boxes, any signs of flooding anywhere and the more mundane, zones stuck on after scheduled shut down. This has been successful: the compromised valve pictured lower right was discovered by this team.

In addition, ABM is monitoring the usage each morning and notes any unusual use and if an intrusion is suspected and ultimately confirmed, ABM is documenting to include:

- Date and time
- Location
- Estimated water loss



This is a new procedure and has proven useful.

Damage to pumping facilities by vandalism

Fishing is not permitted in the stormwater ponds in Tampa Palms. Two of those ponds are home to the pump stations for the CDD. The ponds are duly noted “No Fishing” but in this day and age, *catch me and rules don’t apply to me* seem common mantras.

One of those ponds, the home to the S3 and G5 pumps is shielded from sight along the boulevard by a berm, indicated by the red arrows on the photo below.

Earlier in 2023, the pond overflowed into the wetland behind it. At the same time there was damage to transducers and input control cards which resulted in inaccurate readings. The flooding of the wetland was observed and operations shut down while investigated and repaired.

It was found that fishing weights attached by fishing line were wrapped around the float system causing unneeded ground pumping. At the time it was thought that while there was trespassing fishermen, this was an accident.

The same situation reoccurred twice and it appeared to be that the trespassers were somehow unhappy with the floats and other pond-based equipment.

Frequent surveillance by the ABM team and the assistance of the Tampa Police have seemingly curtailed this activity.



Implemented

- 1. ABM staff patrols the community looking for areas of mainline intrusion that will cause excessive pumping due to water loss.**
- 2. ABM has implemented daily review of pumping levels as a means to catch over-pumping**
- 3. ABM has implemented a procedure of documenting every intrusion event and using the enhanced monitoring capabilities, estimating water loss.**

III 1. Establishing what areas are permitted to use ground water under the CDD's permit and quantifying usage for District concurrence.

There are two non-CDD, non-residential based areas that receive CDD water produced under the CDD's permit.

1. City Plaza Shopping Center at the corner of Tampa Palms Blvd and BB Downs has used the CDD's water resources since the center was built in the late 1980's.

There have been several flooding situations since early 2023 and the owner of the center (Publix) may have changed landscape management companies. ABM shut down the connection pending repairs . The CDD has an in-place meter and will individually tract the area (the use is most likely minor.)

2. The Tampa Palms Country Club (a private organization and not affiliated with the CDD [a state agency]) was built by the original developers of Tampa Palms and there existed connections to the CDD's mainline which remained unused for many years.

Recently the Country Club has asked to use a small amount of water to wet their clay (Har Tru) tennis courts due to the fact that they have added fertigation mechanisms to their own water facilities and that is not compatible with the clay courts.

ABM is installing a meter and will actively track the usage.

A previously privately owned, tree covered folio was acquired by Hillsborough County for the purpose of creating a retention pond for the widening of BB Down. The lot was clear cut, the pond created and the CDD is providing maintenance for the site. This is under an agreement with the County (agreement attached).

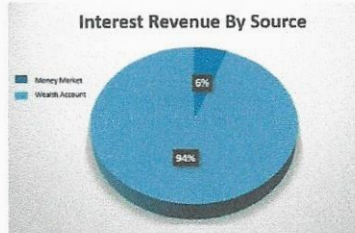
The site is primarily pond but there are 71,240 SF of landscape area to maintain and irrigate. At approximately 1.6 acres, the site is not an intensive location for irrigation.

Implemented

1. ABM staff re-establishing metering of Publix-owned shopping center.
2. ABM installing meter to monitor Country Club use

Financial Conditions / Cash Management

As the end of FY 2022-23 draws near, it appears that the Board's focus on intelligent investment of the CDD's reserve funds has proven a success in addressing the issue for which it was intended, the preservation of the carryforward balance that was required to balance the budget.



As of the financial statements released though July 31, 2023, the stated earnings from invested "excess" funds, which are those funds retained in either Money Market Account (minimal earnings) or the Wealth Account equal \$79,353.

Money Market \$ 4,485.00
 Wealth Account \$74,868.00
 \$79,353.00

During the month of September, a substantial number of securities in the Wealth Account will mature with combined earnings of \$46,973.00 (see list below). With a minor increase in the Money Market earnings, the resulting revenue achieved by investing reserve funds is \$127K.

Money Market \$ 5,485.00
 Wealth Account \$ 121,841.00
 \$ 127,326.00

With the slightly higher than budgeted assessments and miscellaneous revenue combined with the trending year end underspend of expenses, the \$140K carryforward revenue will be protected.

Maturing Securities in September

Issued	Maturity	Principal	Interest	Total
Goldman Sacs *	9/8/2023	244,000	1,372	250,862
US Treasury**	9/8/2023	983,820	26,174	1,010,000
				1,260,862
DaySpring Bank	9/8/2023	244,000	3,202	247,202
WebBank	9/20/2023	244,000	3,233	247,233
TIAA	9/21/2023	244,000	3,233	247,233
City Nat'l	9/12/2023	244,000	3,233	247,233
Zion	9/14/2023	244,000	3,263	247,263
Merchants	9/13/2023	244,000	3,263	247,263
				1,483,427
Principal Retained In Wealth Account		\$2,691,820.00		
Interest Revenue Returned To Operating Account			\$46,973.00	
* Prepayment of interest rece'd / credited 12/8/22 \$2,752.52 & 2,737.48 on 6/8/2023				
** Purchased at a discount/ return not shown as interest (subtract redemption from buy)				

Tampa Palms Blvd Project

The contractors have moved on to the final phases of the repaving project which focus on the remainder of the street markings and the installation of the signs.

One change from “typical” City of Tampa roadway signs is that the City, with a few exceptions, is not using the typical u-channel poles but rather relatively sturdy aluminum poles that do not look as “insubstantial”.

The crosswalk signs are mounted on these poles. Staff and the owner of Arete, the company which produces the decorative signs for Tampa Palms, drove the project and examined the poles and their construction.

When this project is complete, there are several options for the Board to consider for these poles:

- Do nothing and leave the aluminum poles as provided
- Have Arete coat (paint) the poles in place
- Replace the poles with decorative poles.

The big question is how will these poles weather and will they continue to be shiny and bright or will they become pitted and look like the BB Downs fencing in the area of Hunters Green.



The plans for the crossing at Tampa Palms Blvd and Compton, the school crossing area, as executed by the subcontractor, created some operational problems for the CDD and in some ways did not support pedestrian use of the multi-modal path and the sidewalks.

During the placement of the RRFB's, the contractors cut the electrical connections to the irrigation – both along Tampa Palms Blvd from the Country Club to the Reserve and along Compton Drive.

They also placed the controls for the RRFB on NE corner (school) blocking the street drainage in an area that is already prone to flooding in the the crosswalk. Finally they placed the button controls for the SW corner in the middle of the multi-modal path.

Staff, the contractors, Joe Laird, the CDD electricians and the City planning staff met on site and improvements will be made to correct the blocked path and make that area ADA compliant; a drainage swale is being created for the blocked drain. The CDD irrigation power has been restored but the location of the actual cut has not been identified meaning there may be a live 110 line in the ground somewhere.

