

**TAMPA PALMS  
COMMUNITY DEVELOPMENT DISTRICT**

*Agenda Package  
Board of Supervisors Meeting*



*Wednesday, September 11, 2024*

*6:00 P.M.*

*Compton Park Recreation Building  
16101 Compton Drive, Tampa, Florida*

**BREEZE MANAGEMENT**



*Tera Stewart*

## **TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT**

**CDD Meeting Advanced Package  
September 11, 2024**

### **Contents**

1. Introduction
2. Agenda
3. Financial Statements
  - a. Financial Analysis
  - b. Financial Statements A/O 7/31/2024
  - c. Monthly Financial Summary
  - d. Project Driven Financial Reports
  - e. Check Registers & Other Disbursements
4. Strategic Planning and Capital Projects Planning
  - f. Focus 2024
  - g. Strategic Plans
5. August, 2024 Minutes
6. Consultant Reports
  - h. Around the Neighborhoods
  - i. Park Updates
  - j. Financial Conditions / Cash Management
  - k. Auditor Engagement
  - l. Form 9 Quarterly Gift Disclosures

# Tampa Palms Community Development District

---

16311 Tampa Palms Blvd W  
Tampa, Florida 33647

September 6, 2024

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

Dear Board Members:

The Tampa Palms Community Development District Board of Supervisors Meeting is scheduled for Wednesday, Wednesday, September 11, 2024 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 14, 2024 CDD Board Meeting, as well as, 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  
Breeze

**Tampa Palms CDD Meeting  
Agenda**

**September 11, 2024, 6:00 p.m.  
Compton Park Recreation Building  
16101 Compton Drive, Tampa, FL 33647**

1. Welcome & Roll Call
2. Strategic Planning
3. Board Member Discussion Items
4. Public Comments
5. Approval of the August 14, 2024 Minutes
6. Approval of District Disbursements
7. Consultant Reports
  - Neighborhood Review
  - Park Updates
  - Auditor Engagement
  - Quarterly Ethics Disclosure
8. Other Matters
9. Public Comments
10. Supervisor comments
11. Adjourn



Executive Summary

As of July 31, the District has cash plus investments of \$ 4.8 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 \$ 2.98 M, there is \$ 1.819 M remaining in funds unallocated, a more than four-month safety factor.

Revenue

As of July 31<sup>st</sup>, the District has collected \$2,991,061 or 100.4 % of the budgeted assessments. The most impressive revenue results are in the area of the Board-directed investments of excess and/or reserve funds which will yield a whopping \$139 K revenue by year end 9/30/24. See Tab 6.K for full annual returns.

Expenses

The overall General Fund shows a favorable position against budget of \$ 130 K as of July 31<sup>st</sup>; of that the positive variance in Normal Operations for *Landscape and Pond maintenance* is the result of timing and will equalize substantially by the August financials. Project-driven expenses by themselves display a slightly negative trend of \$ 18 K, chiefly due to the inclusion of Signature wall projects that have yet to be funded from the assigned funds.

Cash Flow Outlook for Calendar 2024

	<u>(Shown in \$ 000s)</u>	
<u>Sources of Funds</u>		
Cash Balance 7/31/2024	\$ 4,798	
Collections balance of FY 2023-24	<u>1</u>	
Total Sources of Funds		\$ 4,799
<u>Assigned Funds &amp; Planned 2024 Uses</u>		
Balance of FY 2023-24 expenses	( \$ 637)	
TP Signature Projects (unspent)	(329)	
Weather Damage	(400)	
Community-Wide Wall & Monument	(100)	
Pond Improvements	(700)	
Infrastructure Replacement Contingency	(135)	
1 <sup>st</sup> Qtr FY 24-25	(679)	
Total Planned & Assigned Uses		<u>( \$ 2,980)</u>
Projected District Unassigned Balance	December 31, 2024	\$ 1,819

Outlook

The District outlook is consistent with the FY 2023-24 budget. There are no known significant budget variances that suggest performing otherwise.

**FAQ** Staff has been asked if the CDD provides the Tampa Palms stormwater system in Tampa Palms and if it does, for what does the City of Tampa bill Tampa Palms owners on their tax bills. There were also questions as to if the very large PIPES Project for which the City has issued bonds, was being assessed to Tampa Palms residents.

First, there are essentially four components of the stormwater system, in Tampa Palms:

1. The swales along certain City ROW's such as Tampa Palms Blvd, Amberly Dr and Compton Drive.
2. Swale-bottom inlets, and curb inlets both on the boulevards and village roads.
3. Conveyances that carry the storm water to stormwater retention ponds and conveyances that carry stormwater to wetlands or other drainage tracts for ultimate drainage into Cypress Creek and / or the Hillsborough River.
4. Stormwater retention ponds.

The City of Tampa has responsibility for the all portions of the conveyances (under roadway piping) and the inlets for stormwater systems in Tampa Palms. It is for that portion of the stormwater that owners are billed by the City of Tampa.

The CDD maintains and the ponds and also maintains (but is not responsible for) the swales along the boulevards. (Under the NPDES permit the CDD mows the swales and clears debris from the inlets.)

The excerpt on the right is from the Tampa Palms Stormwater Management Plan which is available online at <https://tpoa.net/StormwaterPlan.pdf>.

Stormwater Operations Funding By Category	6 Year View 2021-2027**	Average Annual 2021-2027
Monthly Inspections & Weed Control*	\$239,131	\$39,885
Program Activities (Bank Cut Backs/ Grate Replacement)	\$310,290	\$51,715
Muck Removal / Weir Replacement / Bank Restore	\$395,863	\$65,977
<b>Total</b>	<b>\$952,987</b>	<b>\$158,831</b>

\* Included in master grounds maintenance agreement.

\*\* Funding levels displayed in CDD's multi-level financial plan

	Two Five Year Estimates	
	Years 7 -11	Years 12-16
Monthly Inspections & Weed Control	\$208,869	\$266,575
Program Activities (Bank Cut Backs/ Grate Replacement)	\$290,096	\$370,244
Muck Removal / Weir Replacement Partial Re-dredging **	\$539,801	\$990,589
<b>Total</b>	<b>1,038,766</b>	<b>\$1,627,408</b>

\*\* Expenses partially covered by reserve draw down

Residents of Tampa Palms are not billed for any of the costs associated with the City of Tampa's PIPES Project which is a \$2.9 Billion dollar endeavor to replace sewer, water and stormwater infrastructure solely in south Tampa.

**Tampa Palms CDD  
Balance Sheet  
July 31, 2024**

GENERAL

**ASSETS:**

CASH - Operating Account	\$	33,129
PETTY CASH		500
Wealth Fund Account- South State Bank		2,780,117
ICS Sweep- South State Bank		1,966,618
ACCTS. RECEIVABLE		-
RECEIVABLE FROM TAMPA PALMS HOA		4,930
ASSESSMENTS RECEIVABLE		-
RECEIVABLE EXCESS FEES		-
PREPAID ITEMS		12,904
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>4,798,198</u></b>

**LIABILITIES:**

ACCOUNTS PAYABLE	\$	85,111
ACCRUED EXPENSES		51,179
DEFERRED REVENUE - ON ROLL ASSESSMENTS		-

**FUND BALANCE:**

NON-SPENDABLE	12,904
ASSIGNED	2,343,000
UNASSIGNED	2,306,004
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ <u>4,798,198</u></b>

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
	<b>\$</b>	<b><u>2,343,000</u></b>

**Tampa Palms CDD**  
**General Fund**  
**Statement of Revenue, Expenditures and Change in Fund Balance**  
**For the period from October 1, 2023 through July 31, 2024**

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
<b>REVENUES</b>				
ASSESSMENTS NON-ADVALOREM	\$ 3,104,432	\$ 3,104,432	\$ 3,108,482	\$ 4,050
ON ROLL ASSESSMENTS-EXCESS FEES	-	-	-	-
EARLY PAY DISCOUNT	(124,177)	(124,177)	(117,421)	6,756
INTEREST INCOME-INVESTMENTS OTHER	60,000	50,000	67,896	17,896
INTEREST INCOME-WEALTH ACCOUNT	-	-	19,528	19,528
UNREALIZED GAIN/LOSS	-	-	-	-
S/T REALIZED GAIN/LOSS	-	-	81,056	81,056
MARKET FLUCTUATION-OTHER	-	-	(23)	(23)
EXCESS FEES	-	-	-	-
MISC. REVENUE	1,500	1,250	2,668	1,418
CARRY FORWARD	82,729	-	-	-
<b>TOTAL REVENUES</b>	<b>3,124,484</b>	<b>3,031,505</b>	<b>3,162,187</b>	<b>130,682</b>
<b>EXPENDITURES</b>				
<b>ADMINISTRATIVE EXPENDITURES:</b>				
<b>PERSONNEL SERVICES</b>				
BOARD OF SUPERVISORS	11,000	9,167	6,800	2,367
FICA	5,824	4,853	4,961	(107)
FUTA/SUTA/PAYROLL FEES	6,624	5,520	1,100	4,420
<i>S/T PERSONNEL SERVICES</i>	<u>23,448</u>	<u>19,540</u>	<u>12,861</u>	<u>6,679</u>
<b>PROFESSIONAL SERVICES</b>				
ATTORNEY'S FEES	3,500	2,917	5,156	(2,239)
ANNUAL AUDIT	6,930	7,000	7,000	-
MANAGEMENT FEES	68,000	56,667	54,167	2,500
TAX COLLECTOR	62,089	59,750	59,750	-
ASSESSMENT ROLL	10,050	10,000	10,000	-
<i>S/T PROFESSIONAL SERVICES</i>	<u>150,569</u>	<u>136,333</u>	<u>136,073</u>	<u>261</u>
<b>ADMINISTRATIVE SERVICES</b>				
DIRECTORS & OFFICERS INSURANCE	3,800	3,691	3,691	-
MISC. ADMINISTRATIVE SERVICES	12,360	10,300	13,921	(3,621)
<i>S/T ADMINISTRATIVE SERVICES</i>	<u>16,160</u>	<u>13,991</u>	<u>17,612</u>	<u>(3,621)</u>
<b>TOTAL ADMINISTRATIVE</b>	<u>190,177</u>	<u>169,864</u>	<u>166,546</u>	<u>3,319</u>
<b>FIELD / OPERATIONS SERVICES</b>				
<b>FIELD MANAGEMENT SERVICES</b>				
DISTRICT OPERATING STAFF	174,966	145,805	145,787	18
PARK ATTENDANTS	73,935	61,613	50,435	11,178
PARK PATROLS (Security Co)	132,619	110,516	108,065	2,450
FIELD MANAGEMENT CONTINGENCY	20,800	17,333	8,687	8,647
<i>S/T FIELD MANAGEMENT SVCS</i>	<u>402,320</u>	<u>335,267</u>	<u>312,974</u>	<u>22,293</u>
<b>GENERAL OVERHEAD:</b>				
INSURANCE	16,500	16,500	21,880	(5,380)
IT (TEL / SECURITY)	15,750	13,125	10,516	2,609
WATER	54,212	45,177	25,831	19,346
REFUSE REMOVAL	11,000	9,167	8,293	874
ELECTRICITY	156,436	130,363	120,240	10,124
STORMWATER FEE	3,041	3,041	3,379	(338)
MISC. FIELD SERVICES	13,000	10,833	5,865	4,968
<i>S/T GENERAL OVERHEAD</i>	<u>269,939</u>	<u>228,206</u>	<u>196,004</u>	<u>32,202</u>
<b>LANDSCAPE MAINTENANCE:</b>				
LANDSCAPE & POND MAINTENANCE	1,246,033	1,038,361	922,632	115,729
LANDSCAPE MONITORING FEE	18,900	15,750	15,750	-
LANDSCAPE & REPLACEMENT	107,271	89,393	69,046	20,347
<i>S/T LANDSCAPE MAINTENANCE</i>	<u>1,372,204</u>	<u>1,143,503</u>	<u>1,007,428</u>	<u>136,075</u>
<b>LANDSCAPE MAINTENANCE NEW &amp; ENHANCED:</b>				
PROPERTY MOWING	82,160	68,467	86,903	(18,436)
COUNTY POND	5,250	4,375	2,940	1,435
NPDES POND PROGRAM	52,953	44,128	35,663	8,465
<i>S/T LANDSCAPE NEW &amp; ENHANCED</i>	<u>140,363</u>	<u>116,969</u>	<u>126,506</u>	<u>(8,537)</u>



**Tampa Palms CDD**  
**General Fund**  
**Statement of Revenue, Expenditures and Change in Fund Balance**  
**For the period from October 1, 2023 through July 31, 2024**

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
<b>FACILITY MAINTENANCE:</b>				
IRRIGATION SYSTEM	119,968	99,973	121,865	(21,892)
FOUNTAIN	28,254	23,545	18,988	4,557
FACILITY MAINTENANCE	87,510	72,925	95,621	(22,696)
JANITORIAL/SUPPLIES	3,028	2,523	2,432	91
<i>S/T FACILITY MAINTENANCE</i>	<u>238,760</u>	<u>198,967</u>	<u>238,906</u>	<u>(39,939)</u>
<b>PROJECT DRIVEN EXPENSES:</b>				
SIGNATURE TP 2017	-	-	188,515	(188,515)
RENEWAL AND REPLACEMENT & DEFERRED MTC	235,872	196,560	165,896	30,864
CAPITAL PROJECTS	207,481	172,901	73,330	99,571
NPDES CLEAN WATER	67,368	56,140	12,553	43,487
<i>S/T TOTAL PROJECT DRIVEN EXPENSES</i>	<u>610,721</u>	<u>425,601</u>	<u>440,194</u>	<u>(14,593)</u>
<b>TOTAL EXPENDITURES</b>	<u>3,124,484</u>	<u>2,618,377</u>	<u>2,487,557</u>	<u>130,820</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	-	413,128	674,631	261,502
<b>FUND BALANCE - BEGINNING</b>	636,927	-	3,987,277	
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 413,128</u>	<u>\$ 4,661,908</u>	<u>\$ 261,502</u>

**Tampa Palms Community Development District**  
**Check Register - Operating Account**  
**JULY - FY2024**

06/30/2024				137,042.32	
7/31/2024	704	CITY OF TAMPA UTILITIES	Water payments bank stmt	1,866.52	135,175.80
7/31/2024	705	South State Bank	Paper statement fee	2	135,173.80
7/1/2024	2172	GRAU & ASSOCIATES	Inv 25790 Audit Services	5,000.00	130,173.80
7/9/2024	2173	CINTAS	Inv 4197290651	83.12	130,090.68
7/9/2024	2174	Crown Information Management	Misc Admin Svcs	466.81	129,623.87
7/9/2024	2175	Crown Information Management	Misc Admin Svcs	289.01	129,334.86
7/9/2024	2176	FEDEX	Shipping	24.86	129,310.00
7/9/2024	2177	XEROX FINANCIAL SERVICES	Copier Lease -5/1-6/30	419.58	128,890.42
7/9/2024	2178	SOLITUDE LAKE MANAGEMENT LLC	annual maint-July 2024	294	128,596.42
7/9/2024	2179	INSECT I.Q., INC	Insect Removal	425	128,171.42
7/9/2024	2180	SOLITUDE LAKE MANAGEMENT LLC	annual maint-May 2024	294	127,877.42
7/9/2024	2181	TAMPA PALMS OWNERS ASSOCIATION	Hampton Park- Attendant payroll (3rd Qtr)	15,052.52	112,824.90
7/9/2024	2182	TURNBURY WOOD HOA	Shared Electrical Expense (Fountain & Lighting)	267.02	112,557.88
7/9/2024	2183	TURNBURY WOOD HOA	Shared Electrical Expense (Fountain & Lighting)	272.45	112,285.43
7/9/2024	2184	TURNBURY WOOD HOA	Shared Electrical Expense (Fountain & Lighting)	335.05	111,950.38
7/15/2024	2185	ADVANCED ENERGY SOLUTIONS LLC	Electrical maint/repair	243.2	111,707.18
7/15/2024	2186	Arete Industries LLC	Deposit- Final Phase Kensington Wall	5,000.00	106,707.18
7/15/2024	2187	CINTAS	Inv 4197966485	83.12	106,624.06
7/15/2024	2188	FLORIDA FOUNTAIN MAINTENANCE, INC.	July Maint-Reserve	550	106,074.06
7/15/2024	2189	FLORIDA FOUNTAIN MAINTENANCE, INC.	July Maint-Turnbury	180	105,894.06
7/15/2024	2190	FRONTIER COMMUNICATIONS	Act #81355802910720065- Svc 07/01-07/31/24	228.04	105,666.02
7/15/2024	2191	FRONTIER COMMUNICATIONS	Act #813-972-5699-051491-5- Svc July 2024	225.51	105,440.51
7/15/2024	2192	Lowe's Business Acct/ SYNCR	Office Supplies-statement 7/2/24	894.64	104,545.87
7/15/2024	2193	SECURITAS SECURITY SERVICES USA, INC.	06/1-6/30/24 Security (Hampton Park)	6,156.25	98,389.62
7/15/2024	2194	SECURITAS SECURITY SERVICES USA, INC.	06/01-6/30/24 Security (Rover)	5,072.41	93,317.21
7/15/2024	2195	SUNSHINE STATE ONE CALL FLORIDA	annual assessment fee	98.51	93,218.70
7/15/2024	2196	TECO	Acct# 31100040213-combined billing-electrical	12,024.49	81,194.21
7/15/2024	2197	TERMINIX Inc.	Pest Control 6/4/24	129.02	81,065.19
7/15/2024	2198	TERMINIX Inc.	Pest Control 6/4/24	81.32	80,983.87
7/15/2024	2199	Straley Robin Vericker	Professional legal services rendered through 6/30/24	2,298.64	78,685.23
	2200	Void Check Printer Problem			
	2221	Void Check Printer Problem			
	2223	Void Check Printer Problem			
	2224	Void Check Printer Problem			
	2225	Void Check Printer Problem			
7/17/2024	2225	Eugene R. Field	07-10-24 BOS MTG	200	78,485.23
7/23/2024	2226	Wayne Gill'	Wall Projects	2,496.00	75,989.23
7/17/2024	2227	Richard Diaz	07-10-24 BOS MTG	200	75,789.23
7/17/2024	2228	Tracey Falkowitz	07-10-24 BOS MTG	200	75,589.23
7/17/2024	2229	Donald O'Neal Jr.	07-10-24 BOS MTG	200	75,389.23
7/17/2024	2230	Gregory Horvath	07-10-24 BOS MTG	200	75,189.23
7/23/2024	2231	Wayne Gill'	Wall Projects	6,235.00	68,954.23
7/24/2024	2232	ADVANCED ENERGY SOLUTIONS LLC	maint/repair	540	68,414.23
7/23/2024	2233	DOUGLAS CLEANING SERVICE	July 2024 Cleaning Service	1,700.00	66,714.23
	2234	Void			
7/23/2024	2235	M Wilson Consulting	FY2023-24-Aug	9,875.00	56,839.23
7/23/2024	2236	Wayne Gill'	Misc Field Services-Amberly	1,775.00	55,064.23
7/24/2024	2237	ADVANCED ENERGY SOLUTIONS LLC	Electrical maint/repair	155	54,909.23
7/24/2024	2238	ADVANCED ENERGY SOLUTIONS LLC	Electrical maint/repair	180	54,729.23
7/24/2024	2239	CINTAS	Inv 4199416988	83.12	54,646.11
7/24/2024	2240	CINTAS	Inv 4198716287	83.12	54,562.99
7/24/2024	2241	ESD WASTE2WATER, INC.	Clean Cart filter/check hoses & connections	300	54,262.99
7/24/2024	2242	FRONTIER COMMUNICATIONS	Act #81397739330707895- Svc July 2024	477.21	53,785.78
	2243	Void			
7/24/2024	2244	HOOVER PUMPING SYSTEMS Corp	Maint/Repair Area 1 Pump Station	5,568.20	48,217.58
7/24/2024	2245	INSECT I.Q., INC	Insect Removal	700	47,517.58
	2246	Void			
7/24/2024	2247	TERMINIX Inc.	Pest Control 7/2/24	100.4	47,417.18
7/24/2024	2248	REPUBLIC SERVICES 696 Inc	Solid Waste pick up - service (8/1-8/31)	858.67	46,558.51
7/24/2024	2249	INSECT I.Q., INC	Insect Removal	425	46,133.51
7/24/2024	2250	XEROX FINANCIAL SERVICES	Copier Lease	629.37	45,504.14
7/23/2024	2251	Wayne Gill'	Wall Projects	6,230.00	39,274.14
7/12/2024	071224AC	Engage PEO	PR	3,072.47	36,201.67
7/26/2024	072624AC	Engage PEO	PR	3,072.48	33,129.19
07/31/2024				0.00	103,913.13
					33,129.19

**TAMPA PALMS CDD  
FINANCIAL SUMMARY THRU JULY 31, 2024  
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<b><u>Revenues</u></b>			
Operating 1	\$2,512,634		\$2,512,634
<b><u>Non Operating</u></b>			
Capital Projects		\$197,600	\$197,600
Renewal & Rel		\$218,400	\$218,400
Signature		\$0	\$0
NPDES		\$62,427	\$62,427
Realized G/L	81,056		81,056
Interest	67,896		67,896
Interest/Wealth Account	19,528		19,528
Misc Rev	\$2,668		\$2,668
Mkt Flux	-\$23		-\$23
Carry Forward Bal *	-		-
<b>Total</b>	<b>\$2,683,783</b>	<b>\$ 478,427</b>	<b>\$3,162,187</b>
<b><u>Expenses</u></b>			
Operations	\$ 2,047,363		<b>2,047,363</b>
<b><u>Non Operating</u></b>			
Renewal & Rel		165,696	165,696
NPDES/EPA		12,653	12,653
Capital Projects		73,330	73,330
<u>Signature Reserve*</u>			
TP Signature 2017		<u>188,515</u>	<u>188,515</u>
<b>Total</b>	<b>\$2,047,363</b>	<b>\$440,194</b>	<b>\$440,194</b>
<b>Total Expenditures</b>			<b>\$2,487,557</b>

\* To be funded by budget amendment

**TAMPA PALMS CDD  
FINANCIAL SUMMARY THRU JULY 31, 2024  
GENERAL FUND**

<u>General Fund</u>	7/31/2024	(\$000)
Cash		33
Cash Equivalent (Excess Cash ICS)		1,967
Insured Investment Account		2,780
Accounts Receivable		5
Prepaid Items		13
<b>Total Assets</b>		<b>\$ 4,798</b>
Less:		
Payables		85
Accrued Expenses		51
Non Spendable A/C Prepaid		13

**Total Assigned and Planned Funds** **4,649**

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
	<b>\$ 2,343</b>
<b>Net Adjusted Cash</b>	<b>\$ 2,306</b>

(\$ 000)	2023-24 Fiscal Year		Monthly Bal
	<u>Receipts</u>	<u>Expenses</u>	
<b>Aug</b>			
CDD Operations	0	220	
R&R	0	26	
NPDES	0	12	
Signature Projects **	0	0	
Capital Projects	0	9	
<b>Total</b>	<b>0</b>	<b>267</b>	<b>\$ 2,039</b>
<b>Sept</b>			
CDD Operations	2	240	
R & R	0	26	
NPDES	0	12	
Signature Projects **	0	0	
Capital Projects	0	9	
<b>Total</b>	<b>2</b>	<b>287</b>	<b>\$ 1,754</b>
<b>Oct</b>			
CDD Operations	4	220	
R & R	9	26	
NPDES	0	12	
Signature Projects **	0	0	
Capital Projects	0	9	
<b>Total</b>	<b>14</b>	<b>267</b>	<b>\$ 1,501</b>

\*\* Will be accounted for and paid by Reserve Funds in a Budget Amendment



**TAMPA PALMS CDD  
JULY 31, 2024  
GENERAL FUND**

(\$000)	Prior Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	\$850	30.8%	\$474	16%	-15%
December	\$2,522	91.4%	\$2,724	91%	0.0%
January	\$2,604	94.4%	\$2,810	94%	-0.1%
February	\$2,640	96%	\$2,849	96%	0%
March	\$2,660	96%	\$2,874	96%	0.4%
April	\$2,725	99%	\$2,947	99%	0%
May	\$2,746	99.5%	\$2,959	99.3%	-0.2%
June	\$2,768	100.3%	\$2,991	100.4%	0.1%
July	\$2,769	100.3%	\$2,991	100.4%	0.1%
August	\$2,769	100.3%			
September	\$2,769	100.3%			
<b>Year End</b>					
Total Assessed (Net Dis	\$2,980				

## Summary- Project Driven Expenses

	July, 2024
<b>Operating Capital Projects</b>	(\$000)
<u>Sources of Funds</u>	
FY 2023-24 Budget	\$207
<u>Uses of Funds</u>	
Spent Thru 7/31/2024	73
Total Funds Under Consideration	\$0
<b>Budget Available as of 7/31/2024</b>	<b>\$134</b>
 <b>Renewal &amp; Replacement</b>	
<u>Sources of Funds</u>	
FY 2023-24 Budget	236
<u>Uses of Funds</u>	
Spent Thru 7/31/2024	166
Total Funds Under Consideration	\$0
<b>Budget Available as of 7/31/2024</b>	<b>\$70</b>
 <b>TP Signature Projects</b>	
<u>Sources of Funds*</u>	
FY 2023-24 Budget	\$0
<u>Uses of Funds</u>	
Spent Wall Construction	64
Spent Wall Repair/Reconstruction	188
Spent Thru 7/31/2024	\$252
Total Funds / Projects Under Consideration	\$0
<b>Budget Available as of 7/31/2024</b>	<b>\$329</b>
* Assigned Funds	

**SUMMARY**  
**FY 2023-24 RENEWAL REPLACEMENT PROJECTS**

			Original Project	July 2024	Committed To Spend
<b>Infrastructure</b>					
Wall Projects (Repair & Restore) BB Downs @Amberly-Palm Lake				\$3,300.00	
Drainage Swale Repairs				\$1,183.00	
Powerline Berm Restore (TP Blvd, (Yardley)				\$15,336.00	
<b>Landscape</b>					
Pointsettias				\$6,400.00	
Tree Work				\$84,098.00	
Cul de Sac Restorations				\$17,104.00	
Storm Prep & Clean-Up				\$1,908.00	
Burchette/Nottingham				\$5,541.00	
Stonington				\$10,284.00	
Canterbury				\$2,100.00	
Mums				\$12,800.00	
Tremont Brush Removal				\$5,642.00	
<b>Irrigation</b>					
<b>Lighting (Park &amp; Landscape)</b>					
<b>Other</b>					
<b>Total R&amp;R Projects</b>				\$165,696	\$0

**Capital Projects 2023-24  
Budget Monitor**

July, 2024			
(\$000)	Current Projects	Spent 2022-23	Pending Commitments
<b>Tampa Palms Signature Projects</b>			
Consulting Services	-	0	-
Irrigation	-	0	
Main Entry Restorations		0	
Area 2 Pond	100	0	
Wall Improvements	229	0	
<b>Sub-Total TP Signature Projects</b>	<b>\$329</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Projects</b>			
Consulting Services			
Irrigation Systems		837	
Parks & Cameras			
Landscape & Lighting		\$23,858	
Infrastructure (Signs and Lighting)		\$48,634	
<b>Sub-Total Capital Projects</b>	<b>\$0</b>	<b>\$73,329</b>	<b>\$0</b>
<b>Total TP Signature &amp; Standard Capital Projects</b>		<b>\$0</b>	<b>\$0</b>



**Capital Projects Signature Projects  
2023-24 Through November 30, 2023**

<b>Tampa Palms Signature Projects</b>	<b>Current Projects</b>	<b>Spent A/O July, 2024</b>	<b>Pending Commitments</b>
<b>Consulting Services</b>			
Restoration Designs			
Survey & Staking & MOT			
<i>Sub Total</i>			
<b>Irrigation</b>			
Area 1 & 2 Irrigation (Incl BB Downs)			
<i>Sub Total</i>	0		
<b>Main Entry Restorations</b>			
Area 1 Entry Landscape (Phase II)	50,000		
Area 2 Phase II	50,000		
Area 2 Landscape (TP Blvd & Amberly Phase II)			
	0		
Area 2 Pond Landscape & Wayfinding			
<i>Sub Total</i>	100,000		
<b>Area 2 Pond</b>			
Littoral Plantings & Noxious Removal			
<i>Sub Total</i>			
<b>Wall Improvements</b>			
Wall restorations multi villages + drainage & additional landscape buffer	229,000		
<i>Sub Total</i>	229,000		
<b>Sub-Total Tampa Palms Signature</b>	<b>329,000</b>	<b>\$0</b>	
<b>Normal Capital Projects</b>			
	<b>Current</b>		<b>Pending</b>
<b>Irrigation Systems</b>			
Pump Station Extending Life		\$837	
<i>Sub Total</i>	0	\$837	
<b>Parks &amp; Cameras</b>			
Volleyball Removal w/ Irrigation Install			
<i>Sub Total</i>			-
<b>Landscape &amp; Lighting</b>			
Area 1 Entry			
Major Landscape (> 5 Years)		\$23,858	
<i>Sub Total</i>	-	\$23,858	-
<b>Infrastructure (Signs and Lighting)</b>			
Speed Limits Sign(s) & Park Signs			
Kensington Phase 2 + Down Payment Phase 3 9Last(		\$48,634	
<i>Sub Total</i>		\$48,634	
<b>Sub-Total Normal Capital Projects</b>	<b>\$0</b>	<b>\$73,329</b>	
<b>Total TP Signature &amp; Standard Capital Projects</b>		<b>\$73,329</b>	

## Focus For 2023-24

Re-Presented Sept. 2024



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.

- 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 which demands seamless care of both publicly-owned property, as well as, Tampa Palms CDD-owned property.

- City-County property 40%
- CDD Property 60%
- City Potable Water Costs 79% / Irrigation City-County Property

Tampa Palms defines the *standard of care* as that which is observed from a vehicle .... at 35 mph.

Specific considerations A/O Sept., 2024

	<b>Next Steps</b>	<b>Timing</b>
<b>Tampa Palms Blvd &amp; Community Restorations</b>		
(1) Review Signature Use	Review w/ Board	Sept
(2) Establish Long Term & Short Term Blvd Needs	Review With Board	Sept
<b>Monitor Projects in Tampa Palms</b>		
(1) Wetland Destruction	EPC Agreement w/ Developer Plan	On-going
(2) Tampa Palms Blvd	CDD (Landscape /Irrigation/Signs)	Review Monthly
(3) Bike Path Improvements	Report Progress	On-going
<b>Monitor Issues Impacting Tampa Palms</b>		
(1) Monitor Impacts of Economy	Update Board	Monthly
(2) Evaluate Investment Options	Chair & Vice Chair to Review W/ Board	On-Going
(3) Monitor & Implement Strategies To Restore Budgeting to Stand-Alone W/O Reserves	Board & Staff Review	On-going
<b>CDD Board Matters</b>		
(1) Review SOE Filing	Review w/ Board	Nov
(2) Park Manual Clarifications	Review w/ Board	Semi-Annual

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
I. Signature / Boulevard Projects	Evaluation of Needs Report On Signs	Oct	Staff
II Capital Projects & Restoration Projects			
1) Wayfinding, Walls & Misc. Signs			
a) Report on Signs & Lighting	Post Construction Eval	TBD	Staff
b) Wayfinding Lighting	Review Improved Options	TBD	
2) Infrastructure			
a) Kensington Wall Rebuild	Report to Board	Sept	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	Report To Board	On Going	Staff
b) Wall Restorations	Update Board	Sept	Staff
c) Monument Lighting Review	Update Board	TBD	Staff
d) Monument Sign Assessment	Update Board	TBD	Staff
3) LED Landscape Lighting	Future Consideration	TBD	Staff

IV Park Review a) Inspections & ADA  
b) Park Operations

V. Misc and Local Government

- a) Tampa Palms Blvd- Area 2
- b) Multi-Modal Path Repaving [COT]
- c) Illegal Construction
- e) NPDES Reporting

VI Financial (a) Update Conditions

<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
Scheduled Update Board	Nov	Staff
	<b>Sept</b>	Staff
ReportSchedule To Board	<b>Sept</b>	Staff
Report To Board	On Going	Staff
Report To Board	On Going	TPOA Bus Mgr
Report To Board	Oct	Staff
Report To Board	<b>Monthly</b>	Staff & Chairman



1  
2  
3 **MINUTES OF MEETING**  
4 **TAMPA PALMS**  
5 **COMMUNITY DEVELOPMENT DISTRICT**

6 The Regular Meeting of the Board of Supervisors of the Tampa Palms Community  
7 Development District was held on Wednesday, August 14, 2024 at 6:00 p.m. at the Compton  
8 Park Recreation Building, 16101 Compton Drive, Tampa, Florida.

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

10 Mr. Oneal called the meeting to order.

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

12 Present and constituting were:

14 Richard Diaz	Supervisor*
15 Don Oneal	Vice Chair*
16 Gregory Horvath	Supervisor *
17 Tracy Falkowitz	Supervisor**

18 \* Constituting quorum

19  
20 \*\* Ms. Falkowitz jointed the meeting at 6:05

21 Also present were:

23 Patricia Thibault	Director, Breeze Management
24 Maggie Wilson	Consultant/Resident
25 Warren Dixon	TPOA Business Consultant
26 Brian Koerber	TPOA Community Director

27  
28 Mr. Oneal stated that a quorum of the Board was present.  
29

30 **Pledge of Allegiance**

31 Mr. Diaz led the recitation of the Pledge of Allegiance.  
32

33 **SECOND ORDER OF BUSINESS – Supervisor Comments**

34 Richard Diaz said that the current newsletter was very informative and great. He also  
35 complimented ABM’s management, particularly the superb job they did clearing debris after  
36 Hurricane Debby skirted the area.

37  
38 **THIRD ORDER OF BUSINESS- Public Comments**

39 There being none, the next item followed.  
40

1 **FOURTH ORDER OF BUSINESS – Approval of Minutes**

2 Mr. Oneal asked for confirmation that everyone had read the minutes and unless there were  
3 corrections or additions there should be a motion to approve.

4

5 On MOTION by Mr. Diaz, SECONDED by Ms. Falkowitz WITH ALL IN FAVOR, the  
6 Board approved the Minutes of the July, 10<sup>th</sup> 2024 CDD Board Meeting And Public Budget  
7 Hearing.

8

9 Ms. Wilson noted briefly the items that are of primary importance to the CDD in 2024.

10 **FIFTH ORDER OF BUSINESS – Approval of District Disbursements**

11 Mr. Oneal noted that the checks had been reviewed for consistency and any missing  
12 check numbers appropriately reported as void.

13 On MOTION by Ms. Falkowitz SECONDED by Mr. Diaz WITH ALL IN FAVOR, the Board  
14 approved the Disbursements for the month ending June 30, 2024 in the amount of  
15 \$250,529.65.

16

17

18 **SIXTH ORDER OF BUSINESS - Consultant Reports**

19 ♦ **....Around the Neighborhoods**

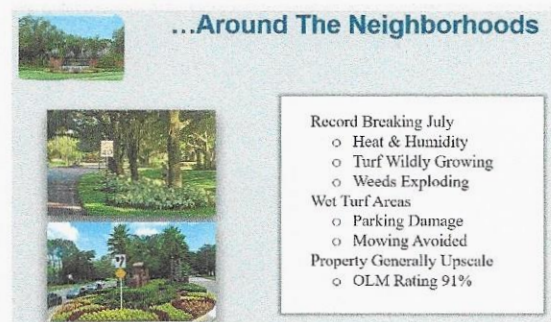
20

21 Ms. Wilson reported that OLM reviewed the  
22 first week of August and found that with the summer  
23 heat, humidity, the appearance of Tampa Palms  
24 continued to be both upscale and appealing.

25

26 The contract performance was rated at 91% for the  
27 month.

28





1 Ms. Wilson reviewed the protocols for  
2 maintenance, as is done from time to time. She  
3 discussed the types of maintenance used in Tampa  
4 Palms and the schedule priorities for the various  
5 elements.

6  
7 Ms. Wilson stated that the summer annuals  
8 would be kept in place as long as possible, maybe an  
9 extra two weeks, and then they would be replaced with  
10 the Fall annuals expected by mid September. A variety  
11 of coleus and begonia's are currently planned.

12  
13 Ms. Wilson reported that work continues on the  
14 restoration of the boulevard concrete block wall where  
15 the CDD has a duty to inspect and repair as needed.  
16  
17 Approximately 50% of Tampa Palms Blvd, Area 1, has  
18 been completed so far.

19  
20 She continued with the Kensington wall  
21 construction where due to the poor shape (and  
22 apparently poor original construction) of the wall  
23 segments, the wall had to be entirely rebuild.  
24 The contractor is finishing up the second segment and  
25 one segment remains.

26  
27 Ms. Wilson detailed the condition and  
28 challenges of the roadway crossings of the power  
29 corridor. She noted the most problematic is the Halsey  
30 Rd crossing where the original developers did not  
31 provide for irrigation access. She detailed the progress  
32 keeping it looking presentable.

**...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**

- o Designed For Driving
- o NOT Park Quality
- o Areas Prioritized

**Reviewed Frequently**

- o With the Board
- o In Newsletter

**....Around the Neighborhood  
Fall Annuals Due**

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

**Neighborhood Updates  
Wall Restorations**

- Poor Condition
  - o 40+ Years Old
  - o Cracked/Damaged
- Tricky Work
  - o Resident Vines
  - o Utilities/Trees
- Contributing To OLM Rating

**Neighborhood Updates  
Brick Walls (2)**

- Kensington
  - o Literally Falling Down
  - o Rebuild Almost Complete
- Reserve
  - o BETTER Construction
  - o Resident Vines
  - o Just Clean

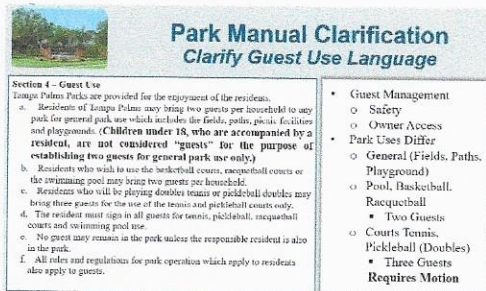
**Neighborhood Updates  
Power Corridor**

- Road Crossings
  - o Not Common Areas
- Vital For Neighborhoods
  - o Visible
  - o Sound From I-75
- Developers Plan- Three
  - o One Left Out (Halsey)
  - o No Irrigation
  - o Took Action



1 ♦ **Park Manual Update**

2 Ms. Wilson proposed a clarification of the guest  
3 use language for the Tampa Palms CDD parks. She  
4 noted that the current language does not count children  
5 under 18 as guests but also does not differentiate  
6 between general park use (playgrounds, trails etc) the  
7 court use such as racquetball or tennis. She provided the clarified language.



**Park Manual Clarification**  
*Clarify Guest Use Language*

**Section 4 - Guest Use**  
Tampa Palms Parks are provided for the enjoyment of the residents.

a. Residents of Tampa Palms may bring two guests per household to any park for general park use which includes the fields, paths, picnic facilities and playgrounds. (Children under 18, who are accompanied by a resident, are not considered "guests" for the purpose of establishing two guests for general park use only.)

b. Residents who wish to use the basketball courts, racquetball courts or the swimming pool may bring two guests per household.

c. Residents who will be playing doubles tennis or pickleball doubles may bring three guests for the use of the tennis and pickleball courts only.

d. The resident must sign in all guests for tennis, pickleball, racquetball courts and swimming pool use.

e. No guest may remain in the park unless the responsible resident is also in the park.

f. All rules and regulations for park operation which apply to residents also apply to guests.

- Guest Management
  - Safety
  - Owner Access
- Park Uses Differ
  - General (Fields, Paths, Playground)
  - Pool, Basketball, Racquetball
    - Two Guests
  - Courts Tennis, Pickleball (Doubles)
    - Three Guests

**Requires Motion**

9 On MOTION by Mr. Diaz SECONDED by Mr. Horvath WITH ALL IN FAVOR, the  
10 Board approved the Disbursements for the month ending June 30, 2024 in the amount of  
11 \$250,529.65

12 a. Residents of Tampa Palms may bring two guests per household to any park for  
13 general park use which includes the fields, paths, picnic facilities and playgrounds.  
14 (Children under 18, who are accompanied by a resident, are not considered "guests" for  
15 the purpose of establishing two guests for general park use only.)

16 b. Residents who wish to use the basketball courts, racquetball courts or the swimming  
17 pool may bring two guests per household.

18 c. Residents who will be playing doubles tennis or pickleball doubles may bring three  
19 guests for the use of the tennis and pickleball courts only.

20 d. The resident must sign in all guests for tennis, pickleball, racquetball courts and  
21 swimming pool use.

22 e. No guest may remain in the park unless the responsible resident is also in the park.

23 f. All rules and regulations for park operation which apply to residents also apply to  
24 guests.

26 ♦ **Economy & Investments**

27 Ms. Wilson reviewed the state of the investments  
28 and the impact on the budget, specifically that no  
29 carryforward balance needs to be used in FT 2023-24..



**Economy & Investments**  
*FY 2023-24 Outlook*

(\$ 000 )	Budget
Interest Income	\$ 60 K
Wealth Account	0
Carry Forward	83
<b>Total</b>	<b>\$ 143 K</b>

(\$000)	Forecast
Interest Income	\$ 78 K
Wealth Account	\$ 140
Carry Forward	0
<b>Total</b>	<b>\$ 218 K</b>

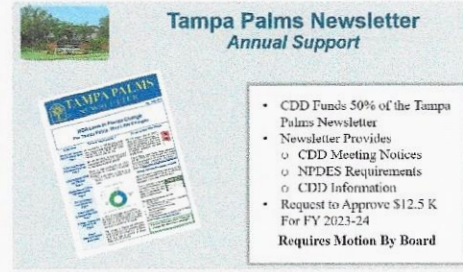
- Just A Recap
  - Proceeding On Plan
- June Reinvest \$235K
  - 12 Mth CD
  - 5.1%
- Reserves Protected
  - \$75K Banked

31 She



1 ♦ **Newsletter Support**

2 Ms. Wilson stated in past years the Board has  
3 normally funded 50% of the Tampa Palms newsletter.  
4 The newsletter provides a means for the CDD  
5 communicate with the residents and meet the  
6 requirements of the NPDES MS4 permit.

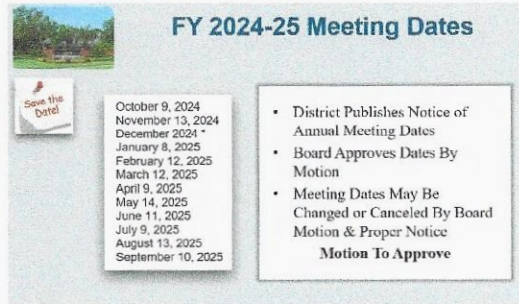


7 The request is to continue with an expense of \$12,500, a slight increase from past years due to  
8 postage increases.

9  
10 On MOTION by Ms. Falkowitz, SECONDED by Mr. Diaz, WITH ALL IN FAVOR, the Board  
11 approved the expense of \$12,500.00 paid to the TPOA for 50% of the newsletter.  
12  
13

14 ♦ **Meeting Dates**

15  
16 Ms. Wilson introduced the slate of proposed  
17 meeting dates for the coming year and noted that the  
18 second Wed of each month was retained and that  
19 there did not appear to be any conflicts with State or  
20 Fed holidays. She also mentioned that should a  
21 meeting be changed or cancelled, that could be done  
22 by notice.  
23



24 On MOTION by Ms. Falkowitz, SECONDED by Mr. Diaz, WITH ALL IN FAVOR, the meeting dates  
25 as proposed for the FY 2024-25 as second Wednesday of each month were approved to publish.  
26

27 **SEVENTH ORDER OF BUSINESS -- Public Comments**

28 There being none, the next item followed.

29 **EIGHT ORDER OF BUSINESS - Supervisor Comments**

30 Supervisor Oneal question as to if there had been any updates regarding the illegal  
31 construction south of the Country Club. Warren Dixon answered him.  
32

## Neighborhood Updates

### Community Overview

Tampa Palms is water-logged and soggy but the community made it through the last several weeks of excessive rains looking at respectable. The ABM team has worked hard to “tighten up the look”:

- Address the proliferation of weeds
- Restore mowing operations
- Repair damaged turf
- Keep shrub trimming up to date



OLM inspected the property this Wednesday and the OLM rating was a 93.5%.

While there are the typical summer conditions (encroaching weeds, especially near the power corridor) along with rain caused mowing/edging inconsistencies, the property in general was deemed thoroughly “up to snuff”.



The annuals did their job and brightened up the entrances even during the intense heat of the last months. They were left in a little longer than the standard mid-August.

They have now been removed and the beds are being prepared for the Fall. Additional soil is being added and the areas treated with herbicides to forestall weeds.

As the days grow shorter, the caladiums begin to fade and it becomes time for the caladiums to be removed and the bulbs stored for use next year. The caladiums light up the tree-lined main entries and do so at a fraction of the cost of annuals or perennials.

The removals will take place in the coming weeks.

The Fall mums for the Area 1 & Area 2 main entries have been ordered and should arrive for installation by the first of Oct.

The same as last year (pictured to the right) the mums will arrive with tiny buds and bloom out almost immediately after planting.





## Neighborhood Updates

### *Irrigation Woes Continue*

The location of the CDD mainlines along the boulevard ROWs encourages damage of the valves connecting to them (as to the right) and even the mainlines themselves. Unfortunately there is no alternative locations to which the mainlines can be relocated.

Not only is the damage time consuming and expensive to repair, it often necessitates system shutdowns placing the landscape at risk. That is less of a problem right now.



The most serious and unexpected incursion is slightly into Tampa Palms North, just before the power corridor. As originally planned, the mainline was to continue into TP North; when the developers sold TP North to Lennar, the line was ended in an elbow and run under Tampa Palms Blvd to the other side in a sleeve.

Repairs are underway but hampered by the rains. It is hoped that the sleeve can be reused and no boring needed.

### *Brick Roadway Not Properly Repaired*

The entry and exit roadways to the village of Stonington have been brick since they were developed and the roads were accepted by the City of Tampa (1987).

After repairs to a streetlight and City utilities at the site, the corner of the bricks sank and needed to be reset. A resident of the Stonington requested the City take care of this and was told by a City employee that this was the TPOA's responsibility.

I explained to the City that neither the HOA nor the CDD owns any roads and this is a City ROW.

Staff was emailed an agreement between the City and a HOA in Richmond Place signed about 10 years after the City accepted the ROW for Stonington. It was explained that this did not apply to the Tampa Palms roadway.

To the right is how the City fixed it; an asphalt smear. Unquestionably the City had the right to do this but to some of the citizens in Stonington it appears to be a disrespectful "gotcha", absent all civility that one should expect from City government. It may just be a mistake.





## Neighborhood Updates

### *City Sidewalk Collapse*

A sidewalk along Amberly Dr, close to the entrance to the Henley, collapsed into what appears to be about a 4-5 foot deep hole. The collapse occurred as a landscape worker from the Henley was crossing the sidewalk; he was not injured.

There is a major stormwater inlet in the Amberly Dr curb and what appears to be a Verizon underground vault between the inlet and the sidewalk. The picture to the right is the area pre-collapse.



In the same general area, the CDD has a four inch irrigation mainline. The as-builts indicate that it is not under the sidewalk but rather a mid-point between the curb and the sidewalk.



It is most likely, according to Joe Laird, that the sleeve and CDD mainline above the City's stormwater pipe.

Location of the Verizon cables is at this time unknown.

It is possible that the CDD mainline has been or will be compromised. Although Joe turned the pumps on and no water accumulation was observed, it is also possible that the CDD mainline is the cause.

The City is overwhelmed with stormwater problems at this time and is uncertain when investigation will commence; the City staff has Joe Laird's contact information and offer to work with them.



1

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

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

5

6 **NINETH ORDER OF BUSINESS - -- Other Matters**

7

8

9 **TENTH ORDER OF BUSINESS - Adjournment**

10 There being no further business,

11

12 On MOTION by Ms. Falkowitz SECONDED by Mr. Diaz with ALL IN FAVOR, the meeting  
13 was adjourned.

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

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

19 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a**  
20 **publicly noticed meeting held on Sept 11, 2024.**

21

22

23 **Signature**

**Signature**

24

25 Patricia Thibault

Donald Oneal Jr.

26 **Printed Name**

**Printed Name**

27 **Title:**

**Title:**

28  **Secretary**

**Vice Chairperson**

29  **District Manager**

**Chairperson**

## Park Updates

### ***Park Staffing***

The reconfiguration of support for the three CDD-owned parks is working well, possibly better than even anticipated. The reasons for revamping the support were three-fold:

- Provide the right support at the right time and place for the safety of visitors and the CDD assets.
- Include Oak Park for regular and routine observation.
- Manage the cost of park security support in the environment of continuing escalating labor costs.

The two major changes made almost a year ago were (1) a roving guard was put in place for visits to Amberly and Oak parks on a scheduled basis throughout the day, seven days a week, and (2) the dual park attendant / security guard was eliminated in the afternoons at Hampton Park in favor of just a security guard.

A review with Dasch Bergmann, TPOA Parks Manager, indicates that operationally this form of support is working very well. The Securitas security guards have digital check in points in Amberly, Oak and Hampton parks and their activity is monitored, confirming proper coverage.

In addition to including Oak Park in park operations with the rover, the expense for park guards and park attendants is trending 7% under budget.

### ***Hampton Park & Amberly Park Tree Work***

Hampton Park is heavily treed and it is imperative that constant attention be given to any tree that could drop limbs and hurt someone.

There were several trees that were deemed unsafe to leave in the park and they were removed.



In addition ABM also trimmed all the healthy trees in the park with special consideration given to those trees with limbs hanging over or too near to the basketball and racquetball courts.



The same work is being done this week in Amberly Park.





## *Tennis Court Surface Problems*

Hurricane Debby flooded portions of the rear tennis courts at Hampton Park (Courts 2 and 4 which are adjacent to both landscape barriers and a small pond).

The picture to the right is from routine observation of the parks during the storm. The flooding was visible and apparently worsened. As soon as was practical, the water was swept and blown off the court surfaces.



Some staining from the dirt and tree & shrub materials along with some debris adherence remained. The adherence of even small particles may disturb play. The surfaces are effectively more vulnerable due to the combination of the water-born debris with the continuing extraordinary heat.

The Hampton court surfaces are asphalt construction with an acrylic top surface followed by an acrylic texture and color course.

The surface courses are definitely aging and when examined by a court professional last winter, it appeared that based on the condition, the schedule of resurface every five years (due in 2025) would hold.



Review is underway by Welch Tennis on ways to accomplish interim repairs, there are two ways under investigation:

1. One option is a pressure washing that will remove the stains but compromise the binder and Deco layers.
  - Next a patch binder be applied (most likely acrylic)
  - The patched areas sanded to the level of the remaining surfaces
  - Finally, the Deco-Colour surface applied – as close as possible matching the surface. It is understood that it will not / cannot be perfect
2. The second option is much like the first but includes cutting out portions with replacements as follows:
  - The affected areas would be removed.
  - The base area dirt underneath compacted thoroughly and then the asphalt replaced with cold patch.
  - Next a patch binder be applied (most likely acrylic)
  - The patched areas sanded to the level of the remaining surfaces
  - Finally the Deco-Colour surface applied – as close as possible matching the surface. It is understood that the color match will not / cannot be perfect.

Financial Conditions / Cash Management  
September, 2024

The July US CPI released in August registered a small increase of .2 after the June decline. Similarly, the Tampa St Pete CPI recorded an uptick of .5. Fed Chairman Powell has all but confirmed that there still will be rate cuts at the FMOCC meeting later this month, saying in part “the time has come to adjust”.

Vice Chair Oneal is working to maximize the reinvestment opportunities available in Sept.

The FY 2023-24 investments at this time are represented below. The Board crafted a plan for additional investments to replace those maturing in FY 2023-24. The impact of that plan and contrast with the adopted FY 2023-24 budget is displayed below.

(\$ 000 )	<u>Budget</u>	(000)	<u>Forecast</u>
Interest Income	\$ 60 K	Interest Income	\$ 78 K
Wealth Account	0	Wealth Account	\$ 140
Carry Forward	<u>83</u>	Carry Forward	<u>-0-</u>
Total	\$ 143 K	Total	\$ 218 K

Following is a chart of the investments for FY 2023-24 with the earnings received and those scheduled to mature in September of 2024 and Sept of 2025.

**Wealth Account Investments In-Place As of August, 2024**

Issued By	Cusip Number	Maturity Date	Principal (\$)	Interest Rate	Interest (\$)	Total Proceeds (\$)	Proceeds Due
<b>3 Mth Securities</b>							
<b>Paid Dec 2023</b>							
City Nat'l	17801DHB5	12/21/2023	\$241,000	5.35	\$3,214	\$244,214	12/21/2023
<b>Total</b>			<b>241,000</b>		<b>3,214</b>	<b>244,214</b>	
<b>6 Mth Securities</b>							
<b>Maturing March, 2024</b>							
Valley Nat'l	919853KE0	3/21/2024	\$237,000	5.5	\$6,500	\$243,000	3/21/2024
<b>Total</b>			<b>237,000</b>		<b>6,500</b>	<b>243,000</b>	
<b>9 Mth Securities</b>							
<b>Maturing June 2024</b>							
Bank of America	06051V3C8	6/20/2024	235,000	5.4	9,526	244,526	6/20/2024
<b>Total</b>			<b>235,000</b>		<b>9,526</b>	<b>244,526</b>	
<b>12 Mth Securities</b>							
<b>Maturing July 2025</b>							
Beal Bank of Las Vegas	07371DV79	7/2/2025	235,000	5.1	11,985	246,985	7/2/2025
<b>Total</b>					<b>11,985</b>		
<b>12 Mth Securities &amp; 6 Month Securities</b>							
<b>Maturing Sept 2024</b>							
US Treasury**	912797GL5	9/5/2024	1,226,162	5.377	65,838	1,292,000	9/5/2024
US Treasury**	912797GL5	9/5/2024	243,983	5.379	13,017	257,000	9/5/2024
US Treasury**	912797GL5	9/5/2024	58,984	5.403	3,016	62,000	9/5/2024
Wells Fargo	949764FX7	9/18/2024	232,000	5.45	12,644	244,644	9/18/2024
First Foundation	32026UZ90	9/20/2024	221,000	5.4	11,934	232,934	9/20/2024
U S Treasury **	912797GL5	9/5/2024	241,073	4.88	7,927	249,000	9/5/2024
US Treasury **	912797KM8	9/26/2024	\$236,960	5.2	6,040	243,000	9/26/2024
<b>Total</b>			<b>2,223,202</b>		<b>120,416</b>	<b>2,337,578</b>	
<b>FY 2023-24 Total</b>			<b>\$2,936,202.04</b>		<b>\$139,655.79</b>	<b>\$3,069,318.19</b>	



## 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 2023-24 audit, as required by the State of Florida. The engagement letter is attached.

The audit fee is not exceed \$7,200; which is \$80.00 less than the approved amount in FY 2024-25 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](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 or Vice 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](http://www.graucpa.com)

August 22, 2024

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, 2024. We will audit the financial statements of the governmental activities and the 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, 2024. 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 2024 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 \$7,200 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

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 2023 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



\_\_\_\_\_  
Antonio J. Grau

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





# 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;

**Form 9****QUARTERLY GIFT DISCLOSURE  
(GIFTS OVER \$100)**

LAST NAME -- FIRST NAME -- MIDDLE NAME:			NAME OF AGENCY:	
MAILING ADDRESS:			OFFICE OR POSITION HELD:	
CITY:	ZIP:	COUNTY:	FOR QUARTER ENDING (CHECK ONE):	
			<input type="checkbox"/> MARCH <input type="checkbox"/> JUNE <input type="checkbox"/> SEPTEMBER <input type="checkbox"/> DECEMBER   YEAR 20__	

**PART A — STATEMENT OF GIFTS**

Please list below each gift, the value of which you believe to exceed \$100, accepted by you during the calendar quarter for which this statement is being filed. You are required to describe the gift and state the monetary value of the gift, the name and address of the person making the gift, and the date(s) the gift was received. If any of these facts, other than the gift description, are unknown or not applicable, you should so state on the form. As explained more fully in the instructions on the reverse side of the form, you are not required to disclose gifts from relatives or certain other gifts. **You are not required to file this statement for any calendar quarter during which you did not receive a reportable gift.**

DATE RECEIVED	DESCRIPTION OF GIFT	MONETARY VALUE	NAME OF PERSON MAKING THE GIFT	ADDRESS OF PERSON MAKING THE GIFT

CHECK HERE IF CONTINUED ON SEPARATE SHEET

**PART B — RECEIPT PROVIDED BY PERSON MAKING THE GIFT**

If any receipt for a gift listed above was provided to you by the person making the gift, you are required to attach a copy of that receipt to this form. You may attach an explanation of any differences between the information disclosed on this form and the information on the receipt.

CHECK HERE IF A RECEIPT IS ATTACHED TO THIS FORM

**PART C — OATH**

I, the person whose name appears at the beginning of this form, do  
depose on oath or affirmation and say that the information disclosed  
herein and on any attachments made by me constitutes a true accurate,  
and total listing of all gifts required to be reported by Section 112.3148,  
Florida Statutes.

\_\_\_\_\_  
SIGNATURE OF REPORTING OFFICIAL

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

Sworn to (or affirmed) and subscribed before me by means of  
 physical presence or  online notarization, this  
\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

by \_\_\_\_\_

\_\_\_\_\_  
(Signature of Notary Public-State of Florida)

(Print, Type, or Stamp Commissioned Name of Notary Public)  
Personally Known \_\_\_\_\_ OR Produced Identification  
Type of Identification Produced \_\_\_\_\_

**PART D — FILING INSTRUCTIONS**

This form, when duly signed and notarized, must be filed with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, Florida 32303. The form must be filed no later than the last day of the calendar quarter that follows the calendar quarter for which this form is filed (For example, if a gift is received in March, it should be disclosed by June 30.)



## PART E — INSTRUCTIONS

### WHO MUST FILE THIS FORM?

- Any individual, including a candidate upon qualifying, who is required by law to file full and public disclosure of his financial interests on Commission on Ethics Form 6, except Judges. (See Form 6 for a list of persons required to file that form.)
- Any individual, including a candidate upon qualifying, who is required by law to file a statement of financial interests on Commission on Ethics Form 1. (See Form 1 for a list of persons required to file that form.)
- Any procurement employee of the executive branch or judicial branch of state government. This includes any employee of an officer, department, board, commission, council, or agency of the executive branch or judicial branch of state government who has participated in the preceding 12 months through decision, approval, disapproval, recommendation, preparation of any part of a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, or auditing or in any other advisory capacity in the procurement of contractual services or commodities as defined in s. 287.012, F.S., if the cost of such services or commodities exceeds or is expected to exceed \$10,000 in any fiscal year.

**NOTE: Gifts that formerly were allowed under Section 112.3148, F.S., now may be prohibited under Sections 11.045, 112.3215, and 112.31485, F.S.**

### WHAT GIFTS ARE REPORTABLE?

- Any gift (as defined below) you received which you believe to be in excess of \$100 in value, **EXCEPT**:
  - 1) Gifts from the following RELATIVES: father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, grandparent, great grandparent, grandchild, great grandchild, step grandparent, step great grandparent, step grandchild, step great grandchild, a person who is engaged to be married to you or who otherwise holds himself or herself out as or is generally known as the person whom you intend to marry or with whom you intend to form a household, or any other natural person having the same legal residence as you.
  - 2) Gifts which you are prohibited from accepting by Sections 112.313(4) and 112.3148(4), Florida Statutes. These include any gift which you know or, with the exercise of reasonable care, should know was given to influence a vote or other action in which you are expected to participate in your official capacity; it also includes a gift worth over \$100 from a political committee or committee of continuous existence under the elections law, from a lobbyist who lobbies your agency or who lobbied your agency within the past 12 months, or from a partner, firm, employer, or principal of such a lobbyist.
  - 3) Gifts worth over \$100 for which there is a public purpose, given to you by an entity of the legislative or judicial branch, a department or commission of the executive branch, a water management district created pursuant to s. 373.069, South Florida Regional Transportation Authority, the Technological Research and Development Authority, a county, a municipality, an airport authority, or a school board; or a gift worth over \$100 given to you by a direct-support organization specifically authorized by law to support the governmental agency of which you are an officer or employee. These gifts must be disclosed on Form 10.
- A "gift" is defined to mean that which is accepted by you or by another in your behalf, or that which is paid or given to another for or on behalf of you, directly, indirectly, or in trust for your benefit or by any other means, for which equal or greater consideration is not given within 90 days after receipt of the gift. A "gift" includes real property; the use of real property; tangible or intangible personal property; the use of tangible or intangible personal property; a preferential rate or terms on a debt, loan, goods, or services, which rate is below the customary rate and is not either a government rate available to all other similarly situated government employees or officials or a rate which is available to similarly situated members of the public by virtue of occupation, affiliation, age, religion, sex, or national origin; forgiveness of an indebtedness; transportation (unless provided to you by an agency in relation to officially approved governmental business), lodging, or parking; food or beverage; membership dues;

entrance fees, admission fees or tickets to events, performances, or facilities; plants, flowers, or floral arrangements; services provided by persons pursuant to a professional license or certificate; other personal services for which a fee is normally charged by the person providing the services; and any other similar service or thing having an attributable value and not already described.

- The following are **NOT** reportable as gifts on this form: salary, benefits, services, fees, commissions, gifts, or expenses associated primarily with your employment, business, or service as an officer or director of a corporation or organization, and unrelated to your public position; contributions or expenditures reported pursuant to the election laws, campaign-related personal services provided without compensation by individuals volunteering their time, or any other contribution or expenditure by a political party; an honorarium or an expense related to an honorarium event paid to you or your spouse; an award, plaque, certificate, or similar personalized item given in recognition of your public, civic, charitable, or professional service; an honorary membership in a service or fraternal organization presented merely as a courtesy by such organization; the use of a governmental agency's public facility or public property for a public purpose. Also exempted are some gifts from state, regional, and national organizations that promote the exchange of ideas between, or the professional development of, governmental officials or employees.

### HOW DO I DETERMINE THE VALUE OF A GIFT?

- The value of a gift provided to you is determined using the actual cost to the donor, and, with respect to personal services provided by the donor, the reasonable and customary charge regularly charged for such service in the community in which the service is provided. Taxes and gratuities are not included in valuing a gift. If additional expenses are required as a condition precedent to the donor's eligibility to purchase or provide a gift and the expenses are primarily for the benefit of the donor or are of a charitable nature, the expenses are not included in determining the value of the gift.
- Compensation provided by you to the donor within 90 days of receiving the gift shall be deducted from the value of the gift in determining the value of the gift.
- If the actual gift value attributable to individual participants at an event cannot be determined, the total costs should be prorated among all invited persons. A gift given to several persons may be attributed among all of them on a pro rata basis. Food, beverages, entertainment, etc., provided at a function for more than ten people should be valued by dividing the total costs by the number of persons invited, unless the items are purchased on a per-person basis, in which case the per-person cost should be used.
- Transportation should be valued on a round-trip basis unless only one-way transportation is provided. Round-trip transportation expenses should be considered a single gift. Transportation provided in a private conveyance should be given the same value as transportation provided in a comparable commercial conveyance.
- Lodging provided on consecutive days should be considered a single gift. Lodging in a private residence should be valued at \$44 per night.
- Food and beverages consumed at a single sitting or event are a single gift valued for that sitting or meal. Other food and beverages provided on a calendar day are considered a single gift, with the total value of all food and beverages provided on that date being the value of the gift.
- Membership dues paid to the same organization during any 12-month period are considered a single gift.
- Entrance fees, admission fees, or tickets are valued on the face value of the ticket or fee, or on a daily or per event basis, whichever is greater. If an admission ticket is given by a charitable organization, its value does not include the portion of the cost that represents a contribution to that charity.
- Except as otherwise provided, a gift should be valued on a per occurrence basis.

### FOR MORE INFORMATION

The gift disclosures made on this form are required by Sec. 112.3148, Florida Statutes. Questions may be addressed to the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709 or by calling (850) 488-7864; information is provided at: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).