



Rizzetta & Company

# **Palma Sola Trace Community Development District Board of Supervisors'**

## **August 28, 2025**

District Office · Riverview, Florida · (813) 533-2950

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida  
33614

**Palma Sola Trace  
Community Development District**

Palma Sola Trace Clubhouse. 7408 Hamilton Road, Bradenton FL, 34209

<b>Board of Supervisors</b>	Eva Walker David Kaiser Mary Gray Bill Wright Susan Kogge	Chairperson Vice Chairperson Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Ruben Durand	Rizzetta & Company, Inc.
<b>District Counsel</b>	Lauren Gentry	Kilinski Van Wyk
<b>District Engineer</b>	Rick Schappacher	Schappacher Engineering

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the 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 the appeal is to be based.

**PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT**  
District Office · Riverview, Florida · (813) 533-2950  
**DISTRICT OFFICE • 2700 S. FALKENBURG RD, STE 2745. • RIVERVIEW, FL 33578**

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August 21, 2025

**Board of Supervisors  
Palma Sola Trace Community  
Development District**

**FINAL AGENDA**

Dear Board Members:

The Audit Committee Meeting will convene on **Thursday, August 28, at 1:15 p.m** followed by the regular meeting of the Board of Supervisors of the Palma Sola Trace Community Development District at **1:30 p.m.** at the Palma Sola Trace Clubhouse, located at 7408 Hamilton Road, Bradenton, Florida 34209.

**AUDIT COMMITTEE MEETING**

1. **CALL TO ORDER**
2. **BUSINESS ADMINISTRATION**
  - A. Ranking of Audit Proposals ..... Tab 1
3. **ADJOURNMENT**

**REGULAR MEETING**

1. **CALL TO ORDER**
2. **AUDIENCE COMMENTS**
3. **STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager ..... Tab 2

**BUSINESS ITEMS**

- A. Public Hearing on Fiscal Year 2025-2026 Final Budget
  - i. Consideration of Resolution 2025-05; Adopting Fiscal Year 2025-2026 Final Budget ..... Tab 3
- B. Public Hearing on Fiscal Year 2025-2026 Assessments
  - i. Consideration of Resolution 2025-06; Levying O&M Assessments for Fiscal Year 2025-2026 ..... Tab 4
- C. Consideration of Resolution 2025-07; Setting the Meeting Schedule for Fiscal Year 2025-2026 ..... Tab 5
- D. Consideration of 2024-2025 Goals & Objectives Report ..... USC

**5. BUSINESS ADMINISTRATION**

- A. Consideration of Minutes of Board of Supervisors' Regular Meeting held on June 26, 2025 ..... Tab 6
- B. Consideration of Operations & Maintenance Expenditures For June, July 2025 ..... Tab 7

**6. SUPERVISOR REQUESTS**  
**7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact us at (813) 933-5571.

Respectfully,

*Ruben Durand*

Ruben Durand  
District Manager

## **Tab 1**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **Proposal to Provide Financial Auditing Services:**

**PALMA SOLA TRACE**  
**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: August 15, 2025  
12:00PM

**Submitted to:**

Palma Sola Trace  
Community Development District  
c/o District Manager  
3434 Colwell Avenue Suite 200  
Tampa, FL 33614

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**Grau & Associates**

CERTIFIED PUBLIC ACCOUNTANTS

August 15, 2025

Palma Sola Trace Community Development District  
c/o District Manager  
3434 Colwell Avenue Suite 200  
Tampa, FL 33614

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for three (3) additional optional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Palma Sola Trace Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

#### **Why Grau & Associates:**

##### **Knowledgeable Audit Team**

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

##### **Servicing your Individual Needs**

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

##### **Developing Relationships**

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

##### **Maintaining an Impeccable Reputation**

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.



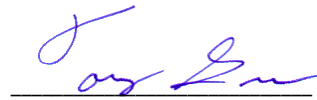
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**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

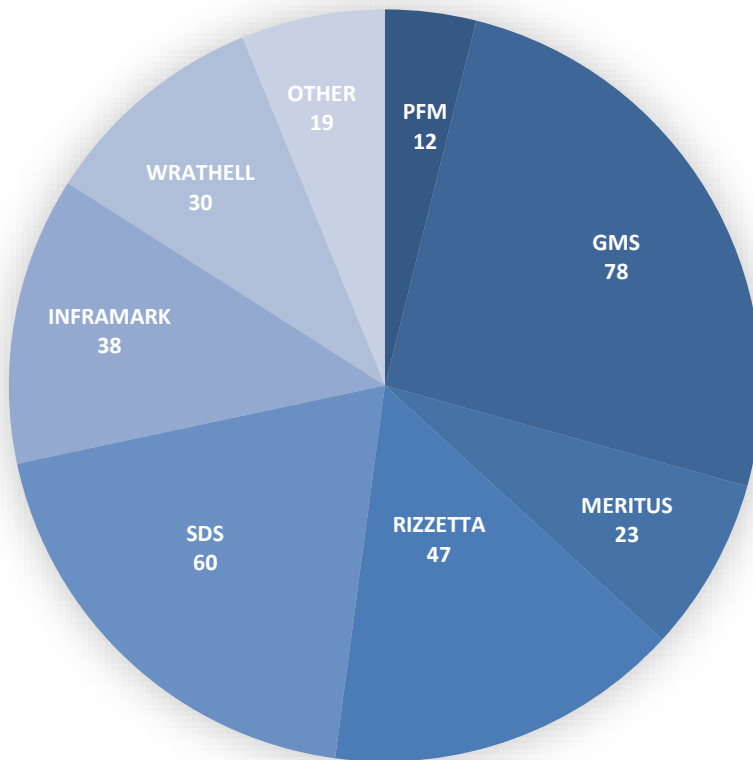
Review Number: 594791

## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

Years Performing Audits: 35+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

#### **David Caplivski, CPA (Partner)**

Years Performing Audits: 13+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.





**Antonio 'Tony' J. Grau, CPA**  
**Partner**

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

**Experience**

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

**Education**

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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**Clients Served** (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

***Professional Associations/Memberships***

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

***Professional Education*** (over the last two years)

**Course**

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

**Hours**

24  
56  
80 (includes of 4 hours of Ethics CPE)





**David Caplivski, CPA/CITP, Partner**  
**Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676**

#### ***Experience***

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

#### ***Education***

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

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#### ***Certifications and Certificates***

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

#### ***Clients Served (partial list)***

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

#### ***Professional Education (over the last two years)***

<b><u>Course</u></b>	<b><u>Hours</u></b>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

#### ***Professional Associations***

*Member, American Institute of Certified Public Accountants*  
*Member, Florida Institute of Certified Public Accountants*  
*Member, Florida Government Finance Officers Association*  
*Member, Florida Association of Special Districts*

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2025	\$3,300
2026	\$3,400
2027	\$3,500
2028	<u>\$3,600</u>
<b>TOTAL (2025-2028)</b>	<b><u>\$13,800</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing *Palma Sola Trace Community Development District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

# **Palma Sola Trace Community Development District**

<b>Proposer</b>
-----------------

**DiBartolomeo, McBee, Hartley & Barnes, P.A.**  
**Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**

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## Letter of Transmittal

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Palma Sola Trace  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Palma Sola Trace Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.



## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

### **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

*Senior Staff – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access



## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with Palma Sola Trace Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for Palma Sola Trace Community Development District							
Prepare management letter and other special reports							
Exit conference with Palma Sola Trace Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Palma Sola Trace Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Palma Sola Trace Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

*We want to help you solve problems before they become major.*

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

# **PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Palma Sola Trace Community Development District as follows:

September 2025	\$ 3,100
September 2026	\$ 3,250
September 2027	\$ 3,400
September 2028	\$ 3,600
September 2029	\$ 3,800

In years of new debt issuance fees may be adjusted as mutually agreed upon.



Tab 2



# Quarterly Compliance Audit Report

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## Palma Sola Trace

**Date:** July 2025 - 2nd Quarter

**Prepared for:** Matthew Huber

**Developer:** Rizzetta

**Insurance agency:**



**Preparer:**

Susan Morgan - *SchoolStatus Compliance*

*ADA Website Accessibility and Florida F.S. 189.069 Requirements*

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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

\* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

Passed	Description
Passed	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> Alternate methods of navigating the website

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard



# Florida F.S. 189.069 Requirements

Result: **PASSED**

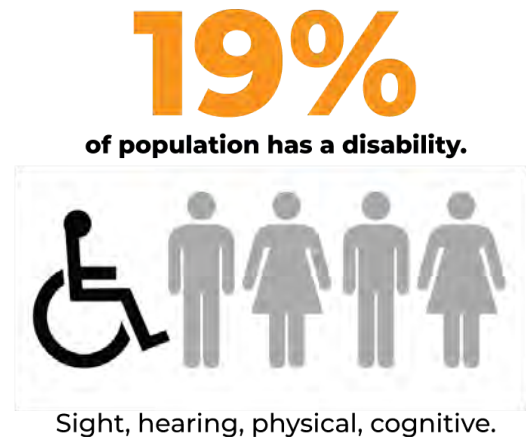
## Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.





# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>



## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitetools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>



## **Making PDFs accessible**

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## **Making videos accessible**

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## **Making forms accessible**

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## **Alternate versions**

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



## Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## Other related requirements

### ***No flashing***

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### ***Timers***

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### ***Fly-out menus***

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### ***No pop-ups***

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

# Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

Tab 3

## **RESOLUTION 2025-05**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2025, submitted to the Board of Supervisors (“**Board**”) of the Palma Sola Trace Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Palma Sola Trace Community Development District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
RESERVE FUND	\$_____
DEBT SERVICE FUND (SERIES 2013 A-1)	\$_____
TOTAL ALL FUNDS	\$_____

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within sixty (60) days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$10,000 or 10% of



the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District’s website within five (5) days after adoption and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 28TH DAY OF AUGUST 2025.**

ATTEST:	<b>PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT</b>
 _____	By: _____
Secretary/Assistant Secretary	Its: _____

**Exhibit A:** Adopted Budget for Fiscal Year 2026



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# **Palma Sola Trace Community Development District**

[www.palmasolatracecdd.org](http://www.palmasolatracecdd.org)

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## **Draft Final Budget for Fiscal Year 2025/2026**

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Proposed Budget Palma Sola Trace Community Development District General Fund Fiscal Year 2025/2026							
Chart of Accounts Classification		Actual YTD through 07/31/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
41							
42	EXPENDITURES - FIELD OPERATIONS						
43							
44	Electric Utility Services						
45	Utility - Street Lights	\$ 1,616	\$ 1,939	\$ 2,500	\$ 561	\$ 2,500	\$ -
46	Utility Services	\$ 1,810	\$ 2,172	\$ 3,000	\$ 828	\$ 3,000	\$ -
47	Stormwater Control						
48	Aquatic Maintenance - Contract	\$ 8,928	\$ 10,714	\$ 10,500	\$ (214)	\$ 11,000	\$ 500
49	Aquatic Plant Replacement	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
50	Creek Maintenance	\$ 13,400	\$ 16,080	\$ 20,800	\$ 4,720	\$ 20,800	\$ -
51	Fountain Service Repairs & Maintenance	\$ 205	\$ 246	\$ 250	\$ 4	\$ 250	\$ -
52	Lake/Pond Bank Maintenance	\$ 1,979	\$ 2,375	\$ 5,000	\$ 2,625	\$ 5,000	\$ -
53	Other Physical Environment						
54	General Liability Insurance	\$ 3,700	\$ 3,700	\$ 4,300	\$ 600	\$ 4,300	\$ -
55	Landscape Maintenance	\$ 19,010	\$ 22,812	\$ 30,000	\$ 7,188	\$ 30,000	\$ -
56	Perimeter Wall Repair	\$ 3,910	\$ 4,692	\$ 25,000	\$ 20,308	\$ 25,000	\$ -
57	Property Insurance	\$ 7,160	\$ 7,160	\$ 7,800	\$ 640	\$ 7,800	\$ -
58	Tree Trimming	\$ 3,010	\$ 3,612	\$ 8,000	\$ 4,388	\$ 8,000	\$ -
59	Road & Street Facilities						
60	Gate Facility Maintenance	\$ 1,525	\$ 1,830	\$ 2,500	\$ 670	\$ 2,500	\$ -
61	Road Repairs	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
62	Street Light Maintenance & Repairs	\$ 662	\$ 794	\$ 12,000	\$ 11,206	\$ 18,000	\$ 6,000
63	Contingency						
64	Miscellaneous Contingency	\$ 115,045	\$ 138,054	\$ 21,740	\$ (116,314)	\$ 25,000	\$ 3,260
65							
66	Field Operations Subtotal	\$ 181,960	\$ 216,180	\$ 158,390	\$ (57,790)	\$ 168,150	\$ 9,760
67							
68	TOTAL EXPENDITURES	\$ 269,722	\$ 318,436	\$ 262,165	\$ (56,271)	\$ 273,925	\$ 11,760
69							
70	EXCESS OF REVENUES OVER EXPENDITURES	\$ (1,346)	\$ (49,971)	\$ -	\$ (49,971)	\$ -	\$ -
71							

Comments
Admiral Environmental \$850 per month
Admiral Env. 6 visits @ \$2600/budgeted for 8 visits
littoral shelf reconstruction assessment
EGIS estimate
Repairs declared completed - repairs/p-wash
EGIS estimate
Includes Hardwood & Palm
Electrical repairs
includes pressure washing



Palma Sola Trace Community Development District		
Debt Service		
Fiscal Year 2025/2026		
Chart of Accounts Classification	Series 2013A-1	Budget for 2025/2026
REVENUES		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$268,066.78	\$268,066.78
TOTAL REVENUES	\$268,066.78	\$268,066.78
EXPENDITURES		
Administrative		
Debt Service Obligation	\$268,066.78	\$268,066.78
Administrative Subtotal	\$268,066.78	\$268,066.78
TOTAL EXPENDITURES	\$268,066.78	\$268,066.78
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):

7.0%

GROSS ASSESSMENTS	\$287,872.40
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**Notes:**  
Tax Roll County Collection Costs and Early Payment Discount is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT					
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE					
2025/2026 O&M Budget:		\$407,925.00	2024/2025 O&M Budget:		\$388,165.00
County Collection Costs:	3%	\$13,158.87	2025/2026 O&M Budget:		\$407,925.00
Early Payment Discount:	4%	\$17,545.16			
2025/2026 Total:		<u>\$438,629.03</u>	Total Difference:		<u>\$19,760.00</u>
Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Condo	Series 2013A-1 Debt Service	\$455.29	\$455.29	\$0.00	0.00%
	Operations/Maintenance	\$764.44	\$803.35	\$38.91	5.09%
	Total	\$1,219.73	\$1,258.64	\$38.91	3.19%
Paired Villa	Series 2013A-1 Debt Service	\$585.37	\$585.37	\$0.00	0.00%
	Operations/Maintenance	\$764.44	\$803.35	\$38.91	5.09%
	Total	\$1,349.81	\$1,388.72	\$38.91	2.88%
Single Family	Series 2013A-1 Debt Service	\$650.41	\$650.41	\$0.00	0.00%
	Operations/Maintenance	\$764.44	\$803.35	\$38.91	5.09%
	Total	\$1,414.85	\$1,453.76	\$38.91	2.75%



PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT									
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE									
TOTAL O&M BUDGET						\$407,925.00			
COLLECTION COSTS @				3.0%		\$13,158.87			
EARLY PAYMENT DISCOUNT @				4.0%		\$17,545.16			
TOTAL O&M ASSESSMENT						<u>\$438,629.03</u>			
UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2013A-1 DEBT SERVICE <sup>(1)</sup>	EAU FACTOR <sup>(4)</sup>	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M <sup>(2)</sup>	SERIES 2013A-1 DEBT SERVICE <sup>(3)</sup>	TOTAL <sup>(4)</sup>
Condos	272	271	1.00	272.00	49.82%	\$218,511.17	\$803.35	\$455.29	\$1,258.64
Paired Villas	126	121	1.00	126.00	23.08%	\$101,222.08	\$803.35	\$585.37	\$1,388.72
Single Family	148	144	1.00	148.00	27.11%	\$118,895.78	\$803.35	\$650.41	\$1,453.76
			</						

## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

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### EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



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**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).



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**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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## **EXPENDITURES - FIELD OPERATIONS:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.



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**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.



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**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.



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**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## **RESERVE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.



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## REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

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## EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.



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## REVENUES:

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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## EXPENDITURES – ADMINISTRATIVE:

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



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Tab 4

## RESOLUTION 2025-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, the District is located in Manatee County, Florida (“**County**”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2026**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such

special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Palma Sola Trace Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits A and B**, is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A and B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid

to the District.

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

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED THIS 28TH DAY OF AUGUST 2025.**

ATTEST:

**PALMA SOLA TRACE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Adopted Budget for Fiscal Year 2026

**Exhibit B:** Assessment Roll



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# **Palma Sola Trace Community Development District**

[www.palmasolatracecdd.org](http://www.palmasolatracecdd.org)

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## **Draft Final Budget for Fiscal Year 2025/2026**

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Proposed Budget Palma Sola Trace Community Development District General Fund Fiscal Year 2025/2026								Comments
Chart of Accounts Classification		Actual YTD through 07/31/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025	
1								
2	ASSESSMENT REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 267,930	\$ 267,930	\$ 262,165	\$ 5,765	\$ 273,925	\$ 11,760	
6								
7	Assessment Revenue Subtotal	\$ 267,930	\$ 267,930	\$ 262,165	\$ 5,765	\$ 273,925	\$ 11,760	
8								
9	OTHER REVENUES							
10								
11	Interest Earnings							
12	Interest Earnings	\$ 446	\$ 535	\$ -	\$ 535	\$ -	\$ -	
13								
14	Other Revenue Subtotal	\$ 446	\$ 535	\$ -	\$ 535	\$ -	\$ -	
15								
16	TOTAL REVENUES	\$ 268,376	\$ 268,465	\$ 262,165	\$ 6,300	\$ 273,925	\$ 11,760	
17	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
18								
19	EXPENDITURES - ADMINISTRATIVE							
20								
21	Legislative							
22	Supervisor Fees	\$ 2,800	\$ 3,360	\$ 7,000	\$ 3,640	\$ 7,000	\$ -	
23	Financial & Administrative							
24	Accounting Services	\$ 17,208	\$ 20,650	\$ 20,650	\$ 0	\$ 20,650	\$ -	Economic Impact Cost
25	Administrative Services	\$ 5,163	\$ 6,196	\$ 6,195	\$ (1)	\$ 6,195	\$ -	Economic Impact Cost
26	Assessment Roll	\$ 5,736	\$ 5,736	\$ 5,736	\$ -	\$ 5,736	\$ -	Economic Impact Cost
27	Auditing Services	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	
28	Disclosure Report	\$ 833	\$ 1,000	\$ 1,000	\$ 0	\$ 1,000	\$ -	
29	District Engineer	\$ 8,113	\$ 9,736	\$ 10,000	\$ 264	\$ 10,000	\$ -	
30	District Management	\$ 19,216	\$ 23,059	\$ 23,060	\$ 1	\$ 23,060	\$ -	Economic Impact Cost
31	Dues, Licenses & Fees	\$ 175	\$ 210	\$ 175	\$ (35)	\$ 175	\$ -	
32	Financial & Revenue Collections	\$ 4,780	\$ 5,736	\$ 5,736	\$ -	\$ 5,736	\$ -	Economic Impact Cost
33	Legal Advertising	\$ 143	\$ 172	\$ 750	\$ 578	\$ 750	\$ -	
34	Public Officials Liability Insurance	\$ 3,364	\$ 3,364	\$ 3,773	\$ 409	\$ 3,773	\$ -	EGIS estimate
35	Trustees Fees	\$ 2,693	\$ 2,693	\$ 2,200	\$ (493)	\$ 2,200	\$ -	
36	Website Hosting, Maint., Backup & Email	\$ 2,588	\$ 3,106	\$ 3,000	\$ (106)	\$ 3,000	\$ -	
37	Legal Counsel							
38	District Counsel	\$ 11,450	\$ 13,740	\$ 11,000	\$ (2,740)	\$ 13,000	\$ 2,000	
39								
40	Administrative Subtotal	\$ 87,762	\$ 102,256	\$ 103,775	\$ 1,519	\$ 105,775	\$ 2,000	



Proposed Budget Palma Sola Trace Community Development District General Fund Fiscal Year 2025/2026							
Chart of Accounts Classification		Actual YTD through 07/31/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
41							
42	EXPENDITURES - FIELD OPERATIONS						
43							
44	Electric Utility Services						
45	Utility - Street Lights	\$ 1,616	\$ 1,939	\$ 2,500	\$ 561	\$ 2,500	\$ -
46	Utility Services	\$ 1,810	\$ 2,172	\$ 3,000	\$ 828	\$ 3,000	\$ -
47	Stormwater Control						
48	Aquatic Maintenance - Contract	\$ 8,928	\$ 10,714	\$ 10,500	\$ (214)	\$ 11,000	\$ 500
49	Aquatic Plant Replacement	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
50	Creek Maintenance	\$ 13,400	\$ 16,080	\$ 20,800	\$ 4,720	\$ 20,800	\$ -
51	Fountain Service Repairs & Maintenance	\$ 205	\$ 246	\$ 250	\$ 4	\$ 250	\$ -
52	Lake/Pond Bank Maintenance	\$ 1,979	\$ 2,375	\$ 5,000	\$ 2,625	\$ 5,000	\$ -
53	Other Physical Environment						
54	General Liability Insurance	\$ 3,700	\$ 3,700	\$ 4,300	\$ 600	\$ 4,300	\$ -
55	Landscape Maintenance	\$ 19,010	\$ 22,812	\$ 30,000	\$ 7,188	\$ 30,000	\$ -
56	Perimeter Wall Repair	\$ 3,910	\$ 4,692	\$ 25,000	\$ 20,308	\$ 25,000	\$ -
57	Property Insurance	\$ 7,160	\$ 7,160	\$ 7,800	\$ 640	\$ 7,800	\$ -
58	Tree Trimming	\$ 3,010	\$ 3,612	\$ 8,000	\$ 4,388	\$ 8,000	\$ -
59	Road & Street Facilities						
60	Gate Facility Maintenance	\$ 1,525	\$ 1,830	\$ 2,500	\$ 670	\$ 2,500	\$ -
61	Road Repairs	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
62	Street Light Maintenance & Repairs	\$ 662	\$ 794	\$ 12,000	\$ 11,206	\$ 18,000	\$ 6,000
63	Contingency						
64	Miscellaneous Contingency	\$ 115,045	\$ 138,054	\$ 21,740	\$ (116,314)	\$ 25,000	\$ 3,260
65							
66	Field Operations Subtotal	\$ 181,960	\$ 216,180	\$ 158,390	\$ (57,790)	\$ 168,150	\$ 9,760
67							
68	TOTAL EXPENDITURES	\$ 269,722	\$ 318,436	\$ 262,165	\$ (56,271)	\$ 273,925	\$ 11,760
69							
70	EXCESS OF REVENUES OVER EXPENDITURES	\$ (1,346)	\$ (49,971)	\$ -	\$ (49,971)	\$ -	\$ -
71							

Comments
Admiral Environmental \$850 per month
Admiral Env. 6 visits @ \$2600/budgeted for 8 visits
littoral shelf reconstruction assessment
EGIS estimate
Repairs declared completed - repairs/p-wash
EGIS estimate
Includes Hardwood & Palm
Electrical repairs
includes pressure washing



Palma Sola Trace Community Development District		
Debt Service		
Fiscal Year 2025/2026		
Chart of Accounts Classification	Series 2013A-1	Budget for 2025/2026
REVENUES		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$268,066.78	\$268,066.78
TOTAL REVENUES	\$268,066.78	\$268,066.78
EXPENDITURES		
Administrative		
Debt Service Obligation	\$268,066.78	\$268,066.78
Administrative Subtotal	\$268,066.78	\$268,066.78
TOTAL EXPENDITURES	\$268,066.78	\$268,066.78
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):

7.0%

GROSS ASSESSMENTS	\$287,872.40
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**Notes:**  
Tax Roll County Collection Costs and Early Payment Discount is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT					
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE					
2025/2026 O&M Budget:		\$407,925.00	2024/2025 O&M Budget:		\$388,165.00
County Collection Costs:	3%	\$13,158.87	2025/2026 O&M Budget:		\$407,925.00
Early Payment Discount:	4%	\$17,545.16			
2025/2026 Total:		<u>\$438,629.03</u>	Total Difference:		<u>\$19,760.00</u>
Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Condo	Series 2013A-1 Debt Service	\$455.29	\$455.29	\$0.00	0.00%
	Operations/Maintenance	\$764.44	\$803.35	\$38.91	5.09%
	Total	\$1,219.73	\$1,258.64	\$38.91	3.19%
Paired Villa	Series 2013A-1 Debt Service	\$585.37	\$585.37	\$0.00	0.00%
	Operations/Maintenance	\$764.44	\$803.35	\$38.91	5.09%
	Total	\$1,349.81	\$1,388.72	\$38.91	2.88%
Single Family	Series 2013A-1 Debt Service	\$650.41	\$650.41	\$0.00	0.00%
	Operations/Maintenance	\$764.44	\$803.35	\$38.91	5.09%
	Total	\$1,414.85	\$1,453.76	\$38.91	2.75%

**PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

TOTAL O&M BUDGET		\$407,925.00
COLLECTION COSTS @	3.0%	\$13,158.87
EARLY PAYMENT DISCOUNT @	4.0%	\$17,545.16
TOTAL O&M ASSESSMENT		\$438,629.03

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2013A-1 DEBT SERVICE <sup>(1)</sup>	EAU FACTOR <sup>(4)</sup>	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M <sup>(2)</sup>	SERIES 2013A-1 DEBT SERVICE <sup>(3)</sup>	TOTAL <sup>(4)</sup>
Condos	272	271	1.00	272.00	49.82%	\$218,511.17	\$803.35	\$455.29	\$1,258.64
Paired Villas	126	121	1.00	126.00	23.08%	\$101,222.08	\$803.35	\$585.37	\$1,388.72
Single Family	148	144	1.00	148.00	27.11%	\$118,895.78	\$803.35	\$650.41	\$1,453.76
	546	536		546.00	100.00%	\$438,629.03			

LESS: Manatee County Collection Costs (3%) and Early Payment Discount (4%):	(\$30,704.03)
<b>Net Revenue to be Collected</b>	<b>\$407,925.00</b>

(1) Reflects the number of total lots with Series 2013A-1 debt outstanding.

(2) The allocation of the O&M Assessment reflects an equal per unit assessment approved by the Board of Supervisors.

(3) Annual debt service assessment per lot adopted in connection with the Series 2013A-1 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discount costs.

(4) Annual assessment that will appear on November 2025 Manatee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

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### EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



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**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).



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**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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## **EXPENDITURES - FIELD OPERATIONS:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.



Rizzetta & Company



**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.



Rizzetta & Company

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.



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**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## **RESERVE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.



Rizzetta & Company

## REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

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## EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.



Rizzetta & Company

## **REVENUES:**

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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## **EXPENDITURES – ADMINISTRATIVE:**

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Rizzetta & Company

**EXHIBIT B**  
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

Tab 5

## **RESOLUTION 2025-07**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT RATIFYING DESIGNATION OF DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Palma Sola Trace Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

**WHEREAS**, the District is an independent special district as defined in Chapter 189, *Florida Statutes* and subject to certain requirements therein; and

**WHEREAS**, Section 189.015(1), *Florida Statutes* requires that the Board of Supervisors ("Board") of the District file a schedule of its regular meeting dates, times, and location either quarterly, semi-annually, or annually with the local governing authority, and cause the same to be published in a newspaper of general circulation; and

**WHEREAS**, the District is required by Section 189.069(13), *Florida Statutes*, to post the regular meeting dates, times, and location on its official website; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

**WHEREAS**, the Board previously authorized a regular meeting schedule for the fiscal year beginning October 1, 2025, and ending September 30, 2026, and now wishes to ratify said meeting schedule.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT:**

**Section 1.** The regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A", and the Board's prior selection of said schedule is hereby ratified.

**Section 2.** In accordance with Sections 189.015 (1) and 189.069(13), *Florida Statutes*, the District's Secretary is hereby directed to file this resolution with Manatee County, Florida, publish a notice of the regular meeting dates, times, and location in a newspaper of general circulation, and post the same on the District's official website.

**Section 3.** This Resolution shall become effective immediately upon its adoption.



PASSED AND ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025.

**PALMA SOLA TRACE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Chairman, Board of Supervisors

ATTEST:

\_\_\_\_\_  
Secretary/Assistant Secretary

**EXHIBIT "A"**  
**BOARD OF SUPERVISORS MEETING SCHEULE**  
**PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT**  
**FOR FISCAL YEAR 2025/2026**

The Board of Supervisors of Palma Sola Trace Community Development District will hold their regular meetings for Fiscal Year 2025/2026 at [REDACTED] at [REDACTED] p.m. on the following dates:

**October 23, 2025**  
**December 18, 2025**  
**\* Changed for Christmas**  
**February 26, 2026**  
**April 23, 2026**  
**June 25, 2026**  
**August 27, 2026**

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from the District Manager, Rizzetta & Company, Inc., by mail at 9428 Camden Field Parkway, Riverview, FL 33578, or by calling (813) 533 - 2950.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to 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)533-2950 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Any person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the 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.

District Manager

Ruben Durand

Tab 6

**PALMA SOLA TRACE  
COMMUNITY DEVELOPMENT DISTRICT  
SPECIAL MEETING**

The Regular meeting of the Board of Supervisors of the Palma Sola Trace Community Development District was held on **Thursday, June 26, 2025, at 1:30 p.m.** at the Palma Sola Trace Clubhouse located at 7408 Hamilton Road, Bradenton, FL 34209.

Present and constituting a quorum:

Eva Walker	<b>Board Supervisor; Chairperson</b>
David Kaiser	<b>Board Supervisor; Vice Chairperson</b>
Susan Kogge	<b>Board Supervisor; Asst. Secretary</b>
Mary Gary	<b>Board Supervisor; Asst. Secretary</b>
Bill Wright	<b>Board Supervisor; Asst. Secretary</b>

Also, present were:

Matt O'Nolan	<b>District Manager; Rizzetta &amp; Company, Inc.</b>
Grace Rinaldi	<b>District Counsel, Kilinski, <i>via conf. call</i></b>
Rick Schappacher	<b>District Engineer, Schappacher Engineering</b>

Audience	<b>Present</b>
----------	----------------

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Nolan called the meeting to order and conducted roll call, confirming a quorum was present.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

A resident voiced concerns on 75<sup>th</sup> Street.

A resident mentioned planting on wall.

**THIRD ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Reminded of the Board of the July 1<sup>st</sup> deadline for Form 1.

**B. District Engineer**

Mr. Schappacher proved updates on creek repairs and will investigate government programs to help with creek maintenance.

On a Motion by Ms. Walker seconded by Ms. Kogge, the Board unanimously approved the Engineering Rate Adjustment for the Palma Sola Trace Community Development District.

**C. District Manager**

Mr. Nolan indicated that the next regular meeting is scheduled for Thursday, August 28<sup>th</sup>, 2025, at 1:30 p.m. at the Palma Sola Trace Clubhouse.

**i. Presentation of Registered Voter Count**

Mr. Nolan presented the voter count as 610 for the Palma Sola Trace District as of 04 / 15 / 2025.

**FOURTH ORDER OF BUSINESS**

**Business items**

**A. Discussion on Landscape Repairs post wall Repair**

The Board discussed the Landscape Repairs at length, key topics discussed included who is the responsible party; CDD, insurance coverage, Master Association, vendor, etc., determining who removed what and determining storm versus wall damage.

Mr. Kaiser would like the Master Association to get a list of demands and send them to the CDD / Vendor.

Mr. Kaiser will work with Staff and Brightview on several matters.

**B. Discussion on South Access Road Gate**

The Board discussed the status of the Gate and why it keeps opening, the chair will get with District Management on quotes for the gate.

**FIFTH ORDER OF BUSINESS**

**Business Administration**

**A. Consideration of Minutes of Board of Supervisors' Meeting held on May 22,2025**

On a Motion by Ms. Walker, seconded by Mr. Kaiser, the Board unanimously approved the May 22<sup>nd</sup>, 2025, meeting minutes as presented for the Palma Sola Trace Community Development District.

**B. Consideration of Operations & Maintenance Expenditures for May 2025**

On a Motion by Ms. Walker seconded by Ms. Gray, the Board unanimously ratified expenditures for May 2025 (**\$30,996.73**), for the Palma Sola Trace Community Development District.

**SIXTH ORDER OF BUSINESS**

**Supervisor Requests**

Ms. Gray inquired about work on 75<sup>th</sup> and will they open the gate on 71<sup>st</sup>.

Ms. Kogge inquired about the streetlights.

Mr. Kaiser noted a newsletter on the fishing policy.

Mr. Wright would like Mr. Schappacher to update him on creek work.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

On a motion by Ms. Walker, seconded by Ms. Kogge, with all in favor, the Board of Supervisors adjourned the meeting at 2:28 p.m. for the Palma Sola Trace Community Development District.

139  
140  
141  
142  
143  
144  
145

\_\_\_\_\_  
Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair

DRAFT

Tab 7



**PALMA SOLA TRACE  
COMMUNITY DEVELOPMENT DISTRICT**

---

District Office - Tampa, Florida - (813)-933-5571

Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
palmasolatracecdd.org

**Operation and Maintenance Expenditures  
June 2025  
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2025 through June 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$23,533.72**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

## Palma Sola Trace Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2025 Through June 30, 2025

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Admiral Environmental	300049	4314	Monthly Aquatic Maintenance 06/25	\$900.00
BrightView Landscape Services, Inc.	300050	9362907	Misc BVLS Sarasota 05/25	\$1,230.00
BrightView Landscape Services, Inc.	300050	9366556	Monthly Landscape Maintenance 06/25	\$851.00
BrightView Landscape Services, Inc.	300053	9394432	Misc BVLS Sarasota 06/25	\$2,725.00
Crosscreek Environmental, Inc.	300003	21389	30% Deposit Bank Erosion 05/25	\$9,801.00
Florida Power & Light Company	20250627-1	FPL Summary 05/25 ACH 390	FPL Electric Summary 05/25	\$301.07
Kilinski   Van Wyk, PLLC	300052	12513	Monthly Legal Services 05/25	\$1,482.00
Rizzetta & Company, Inc.	300047	INV0000099673	District Management Services 06/25	\$4,825.08
Schappacher Engineering, LLC	300048	2844	District Engineering Services 03/25	\$862.50
Securt Holdings, LLC- DBA Guardian Access	300051	47544	Service Call for a Gate Repair 06/25	<u>\$556.07</u>
<b>Total</b>				<b><u>\$ 23,533.72</u></b>

Admiral Environmental LLC  
PO Box 5546  
Sarasota, FL 34277-5546  
+19417773350  
office@admiralenvironmental.com



INVOICE

BILL TO

Palma Sola Trace CDD (Ponds)  
C/O Rizzetta & Company, Inc.  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

SHIP TO

Palma Sola Trace CDD  
(Ponds)  
C/O Rizzetta & Company, Inc.  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

INVOICE # 4314

DATE 06/01/2025

TERMS Due on receipt

CUSTOMER

Palma Sola Trace CDD (Ponds)

DESCRIPTION	QTY	RATE	AMOUNT
Monthly Aquatic Management - Palma Sola Trace CDD (Ponds)	1	900.00	900.00

This invoice is for service in June, 2025.  
Thank you for being a valued customer.

SUBTOTAL	900.00
TAX	0.00
TOTAL	900.00
BALANCE DUE	<b>\$900.00</b>





# INVOICE

**Sold To:** 15814541  
Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

**Customer #:** 15814541  
**Invoice #:** 9362907  
**Invoice Date:** 5/27/2025  
**Sales Order:** 8675262  
**Cust PO #:**

Job Number	Description	Qty	UM	Unit Price	Amount
341100000	Misc-BVLS Sarasota Palma Sola Trace CDD	1.000	EA	1230.00	1,230.00
<div>RECEIVED 06/06/2025</div>					
Total Invoice Amount					1,230.00
Taxable Amount					
Tax Amount					
Balance Due					1,230.00

**Terms:** Net 15 Days

If you have any questions regarding this invoice, please call 941 756-2939

*Please detach stub and remit with your payment*

## Payment Stub

Customer Account #: 15814541  
Invoice #: 9362907  
Invoice Date: 5/27/2025

Amount Due: \$ 1,230.00

*Thank you for allowing us to serve you*

Please reference the invoice # on your  
check and make payable to

Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655

# BrightView

Landscape Services

7175 21st Street East  
Sarasota, FL 34243-3943  
Phone (941) 756-2939 Fax (941) 756-2851

## Contract and Authorization for Extra Work

Client/Owner's Business Name: Palma Sola Trace CDD	Date: 5/21/2025	Contract/AEW No: 8675262
Client/Owner's Billing Address: c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa FL 33614	Job Name: <b>Palma Sola Trace CDD</b>	Job Number <b>341800291</b>
Client Contact:	Job Site Address: 7335 Skybird Road Bradenton FL 34209	
Client/Jobsite phone no.: () Client Fax #: Client Email:	BrightView Landscape Services Representative:	

### Scope of Work to Perform:

Line Number	Description	Quantity	UOM	Unit Price	Extended Amount
1.000	Palma Sola Trace CDD	1.000	EA	1,230.0000	1,230.00
<b>Tax:</b>				<b>Total:</b>	<b>1,230.00</b>

### Final - This is Not an Invoice

Instructions: No work is to be performed without this written authorization being correctly completed and signed by the authorized agent of the Contractor or Owner. This MUST be submitted to your branch office promptly.

Instructions to Contractor or Owner: This Sales Quote properly signed by your agent has been accepted as authorization to perform the work. An invoice will be forwarded to your office for payment when the work is completed. All work will be performed in accordance with the "General Terms and Conditions" which are printed on, attached and are incorporated herein by reference.

**X**  
Approved by BrightView Representative

**X**  
Approved by Client Representative

Date

8675262



May 19, 2025  
Proposal #: 1032322

**BrightView Tree Care Services**  
Branch Office #49250  
7175 21st Street East  
Sarasota, 34243  
Mauro Herrera  
mauro.herrera@brightview.com  
tel: 941-822-9951

**Tree Care Service Address/Location**  
Palma Sola Trace CDD  
7408 Hamilton Rd  
Bradenton, Florida 34209  
Ruben Durand  
RDurand@rizzetta.com  
tel: (813) 769-6585 Ext.: 6585

**Tree Care Service Billing Address**  
Rizzetta & Company  
9428 Camden Field Pkwy  
Riverview, Florida 33578  
Ruben Durand  
RDurand@rizzetta.com  
tel: (813) 769-6585 Ext.: 6585

12210460  
15814541  
341800291

#### Proposed Tree Care Services

Species	DBH	Qty	Objective	Price
<div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: #4682B4; margin-right: 5px;"></div> Queen Palm <i>Syagrus romanzoffiana</i> </div>	1"-6"	1	Cut to Stump Height and Haul away debris	\$305
<div style="display: flex; align-items: center;"> <div style="width: 10px; height: 10px; background-color: #FFD700; margin-right: 5px;"></div> Southern Live Oak <i>Quercus virginiana</i> </div>	7"-12"	1	Cut to Stump Height and Haul away debris / Standard Stump Grind (2 inches below ground level)	\$925
<b>Total</b>				<b>\$1,230</b>



Palma Sola Trace CDD



Legend (2)

- Southern Live Oa... (1)
- Queen Palm (1)



Palma Sola Trace CDD

Proposal #1032322 05-19-2025



May 15, 2025

*Quercus virginiana* ID# 721  
Southern Live Oak  
Height: 16'-30' DBH: 7"-...  
Health: 20% - Critical



May 15, 2025

*Quercus virginiana* ID# 721  
Southern Live Oak  
Height: 16'-30' DBH: 7"-...  
Health: 20% - Critical



May 15, 2025

*Quercus virginiana* ID# 721  
Southern Live Oak  
Height: 16'-30' DBH: 7"-...  
Health: 20% - Critical



7321 Emma (Back yard)  
Cut to Stump Height and Haul away  
debris / Standard Stump Grind (2  
inches below ground level)



7321 Emma (Back yard)  
Cut to Stump Height and Haul away  
debris / Standard Stump Grind (2  
inches below ground level)



7321 Emma (Back yard)  
Cut to Stump Height and Haul away  
debris / Standard Stump Grind (2  
inches below ground level)



Palma Sola Trace CDD

Proposal #1032322 05-19-2025



May 15, 2025

*Quercus virginiana* ID# 721  
Southern Live Oak  
Height: 16'-30' DBH: 7"-...  
Health: 20% - Critical



May 15, 2025

*Quercus virginiana* ID# 721  
Southern Live Oak  
Height: 16'-30' DBH: 7"-...  
Health: 20% - Critical



May 19, 2025

*Syagrus romanzoffiana* ID# 753  
Queen Palm  
Height: 16'-30' DBH: 1"-6"  
Health: 20% - Critical



7321 Emma (Back yard)  
Cut to Stump Height and Haul away  
debris / Standard Stump Grind (2  
inches below ground level)



7321 Emma (Back yard)  
Cut to Stump Height and Haul away  
debris / Standard Stump Grind (2  
inches below ground level)



3764 Sunnerwind (by walkway)  
Cut to Stump Height and Haul away  
debris



Palma Sola Trace CDD

Proposal #1032322 05-19-2025



May 19, 2025

*Syagrus romanzoffiana* ID# 753  
Queen Palm  
Height: 16'-30' DBH: 1"-6"  
Health: 20% - Critical



May 19, 2025

*Syagrus romanzoffiana* ID# 753  
Queen Palm  
Height: 16'-30' DBH: 1"-6"  
Health: 20% - Critical



3764 Sunnerwind (by walkway)  
Cut to Stump Height and Haul away  
debris



3764 Sunnerwind (by walkway)  
Cut to Stump Height and Haul away  
debris

# BrightView Tree Care Services

## Terms & Conditions

1. **Bid Specifications:** The Contractor shall recognize and perform in accordance with only written terms, specifications, and drawings contained or referred to herein. All materials shall conform to bid specifications. Work is being done in accordance with ANSI A300 standards.
2. **Bid Expiration:** This proposal will remain in effect for thirty (30) days from the date it was first presented to Client/Owner, unless accepted or rejected by Client/Owner, or withdrawn by Contractor prior to that time.
3. **Work Force:** Contractor shall designate a qualified representative with experience in tree management. The work force shall be presentable at all times. All employees shall be competent and qualified and shall be legally authorized to work in the U.S.
4. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions near to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete or brick filled trunks, metal rods, etc. If requested, mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Defined backfill and landscape material may be specified. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. BrightView Tree Care Services is not responsible for damage done to underground utilities such as, but not limited to, cables, wires, pipes, and irrigation parts. BrightView Tree Care Services will repair damaged irrigation lines at the Client/Owner's expense.
5. **Scheduling of Work:** If the jobsite conditions materially change from the time of approval of this proposal to the time the work starts, such that the job costs are adversely changed, this proposal is null and void. Scheduling of work is dependent on weather conditions and workloads. Our office will call the day prior to the work being done, unless other arrangements are made.
6. **Work Hours:** Any work, including emergency work, overtime and weekend work performed outside of the normal working hours (Monday-Friday between 6:30 a.m. and 2:30 p.m.) shall be billed at overtime rates. Use of power equipment will commence at 7:00 a.m., unless otherwise specified in the scope of work. Additional charges will be applied if crews cannot use power equipment by 9:00 a.m.
7. **License and Permits:** Contractor shall maintain a Landscape Contractor's license if required by State or local law and will comply with all other license and permit requirements of relevant city, state and federal governments, as well as all other requirements of law.
8. **Taxes:** Contractor agrees to pay all applicable taxes, including sales taxes on material supplied, where applicable.
9. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with a \$1,000,000 limit of liability.
10. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner.
11. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%), or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.
12. **Non-Union Contractor:** Client/Owner acknowledges that Contractor is not a signatory to any union agreements. If any services hereunder would be covered by any labor union that Client/Owner is bound to or that may have a claim to such work, then this written proposal shall be immediately terminated and become void, with no further liability to Contractor.
13. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
14. **Additional Services:** Any additional work, changes in the scope of work, or additional contract terms introduced by Client/Owner that are not specified in the signed written proposal shall constitute a counter offer and will require a new written proposal or an executed written order to address such changes. Any additional costs related thereto shall be charged by Contractor as an extra charge over and above the estimate.
15. **Access to Job Site:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of the job site where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
14. **Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days of receipt of invoice.
15. **Cancellation:** Notice of cancellation of work must be received in writing before the crew is dispatched to their location or Client/Owner will be liable for a minimum travel charge of \$150.00 and billed to Client/Owner.
16. **Assignment:** The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.
17. **Disclaimer:** This proposal for tree care services was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. The work performed by BrightView Tree Care Services is intended to reduce the chances of tree failure and any corresponding property liabilities, in addition to enhancing aesthetic value but is not a guarantee. We cannot be held responsible for unknown or otherwise hidden defects of your trees, which may fail in the future. The corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

## Acceptance of this Proposal

Contractor is authorized to perform the work stated on the face of this proposal. Payment will be 100% due at time of billing. If payment has not been received by BrightView Tree Care Services within fifteen (15) days after billing, BrightView Tree Care Services shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance 45 days after billing.

**NOTICE:** FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY.

## Customer

Signature

Ruben Durand

May 19, 2025

Printed Name

Date

## BrightView Tree Care Services

*Mauro Herrera*

May 19, 2025

Signature

Date

Mauro Herrera

May 19, 2025

Printed Name

Date



# INVOICE

Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

**Customer #:** 15814541  
**Invoice #:** 9366556  
**Invoice Date:** 6/1/2025  
**Cust PO #:**

Job Number	Description	Amount
341800291	Palma Sola Trace CDD Exterior Maintenance For June	851.00
<b>Total invoice amount</b>		<b>851.00</b>
<b>Tax amount</b>		
<b>Balance due</b>		<b>851.00</b>

**RECEIVED**  
05/29/2025

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 941-383-0817

*Please detach stub and remit with your payment*

Did you know that BrightView now offers auto ACH as a payment method? Discover the convenience and safety of automatic ACH bill payment for your recurring billing. Please contact [autopay@brightview.com](mailto:autopay@brightview.com) or your branch point of contact for more information on how to sign up on Auto Pay.

## Payment Stub

Customer Account#: 15814541  
Invoice #: 9366556  
Invoice Date: 6/1/2025

**Amount Due: \$851.00**

*Thank you for allowing us to serve you*

Please reference the invoice # on your check  
and make payable to:

Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655



# INVOICE

**Sold To:** 15814541  
Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

**Customer #:** 15814541  
**Invoice #:** 9394432  
**Invoice Date:** 6/17/2025  
**Sales Order:** 8643005  
**Cust PO #:**

Job Number	Description	Qty	UM	Unit Price	Amount
341100000	Misc-BVLS Sarasota Palma Sola Trace CDD	1.000	EA	2725.00	2,725.00
<div>RECEIVED 06/23/25</div>				<b>Total Invoice Amount</b>	<b>2,725.00</b>
				<b>Taxable Amount</b>	
				<b>Tax Amount</b>	
				<b>Balance Due</b>	<b>2,725.00</b>

**Terms: Net 15 Days**

If you have any questions regarding this invoice, please call 941 756-2939

*Please detach stub and remit with your payment*

## Payment Stub

Customer Account #: 15814541  
Invoice #: 9394432  
Invoice Date: 6/17/2025

**Amount Due: \$ 2,725.00**

*Thank you for allowing us to serve you*

Please reference the invoice # on your  
check and make payable to

Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655





7175 21st Street East  
Sarasota, FL 34243-3943  
Phone (941) 756-2939 Fax (941) 756-2851  
**Contract and Authorization for Extra Work**

Client/Owner's Business Name: Palma Sola Trace CDD	Date: 4/8/2025	Contract/AEW No: 8643005
Client/Owner's Billing Address: c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa FL 33614	Job Name: <b>Palma Sola Trace CDD</b>	Job Number <b>341800291</b>
Client Contact:	Job Site Address: 7335 Skybird Road Bradenton FL 34209	
Client/Jobsite phone no.: () Client Fax #: Client Email:	BrightView Landscape Services Representative:	

**Scope of Work to Perform:**

Line Number	Description	Quantity	UOM	Unit Price	Extended Amount
1.000	Palma Sola Trace CDD	1.000	EA	2,725.0000	2,725.00
<b>Tax:</b>				<b>Total:</b>	<b>2,725.00</b>

**Final - This is Not an Invoice**

Instructions: No work is to be performed without this written authorization being correctly completed and signed by the authorized agent of the Contractor or Owner. This MUST be submitted to your branch office promptly.

**X**

Approved by BrightView Representative

Instructions to Contractor or Owner: This Sales Quote properly signed by your agent has been accepted as authorization to perform the work. An invoice will be forwarded to your office for payment when the work is completed. All work will be performed in accordance with the "General Terms and Conditions" which are printed on, attached and are incorporated herein by reference.

**X**

Approved by Client Representative

Date

## Palma Sola CDD Tree Care Services Proposal

Customer Name	Palma Sola Trace CDD	Jobsite Name	Palma Sola Trace CDD
Customer Phone		Jobsite Address	7408 Hamilton Road
Customer E-Mail	seat2palmasolatrace@gmail.com	Jobsite City, St, Zip	Bradenton, FL 34209
Billing Address		Jobsite Contact	Mauro Herrera
Billing City, St, Zip		Jobsite Contact Phone	941-822-9951

12210460  
15814541  
341900291

Tree Species	Quantity	Service	Location	Estimated Cost
Sabal palm		Tree Crew to remove fronds or branches growing on retaining wall or through fence and Haul away debris.	Building 1,2,3	\$900
Live Oak	1	Utilize Crane to remove large tree that fell over in creek area; Haul away debris	Between building 3&4	\$1,175
<p>Notes: Crane minimum is \$1,300. Cost has been divided in half between SFH and CDD. \$650 is applied to proposal</p> <p>Equipment needed; Crane, Mid Range, Top Handle and Grapple Truck,</p>				

### Items included in this price

Jobsite clean-up and debris disposal	<input checked="" type="checkbox"/>	All materials	<input checked="" type="checkbox"/>
City ordinances for noise and traffic blockage researched and followed	<input checked="" type="checkbox"/>	All applicable taxes	<input checked="" type="checkbox"/>
Company-supplied, regularly-maintained tools and equipment	<input checked="" type="checkbox"/>	Drive time	<input checked="" type="checkbox"/>

Mauro Herrera (941) 822 9951  
7175 21st Street East - Sarasota, Florida 34243  
Fax 941. 756. 2851 Ph. 941. 756. 2939  
[www.treecareservices.com](http://www.treecareservices.com)

Crane Fee:	\$650
<b>Total Cost :</b>	<b>\$2,725</b>

THIS IS NOT AN INVOICE



















# BrightView Tree Care Services

## Terms & Conditions

- Bid Specifications:** The Contractor shall recognize and perform in accordance with only written terms, specifications, and drawings contained or referred to herein. All materials shall conform to bid specifications.
- Work Force:** Contractor shall designate a qualified representative with experience in tree management. The work force shall be presentable at all times. All employees shall be competent and qualified and shall be legally authorized to work in the U.S.
- Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions near to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete or brick filled trunks, metal rods, etc. If requested, mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Defined backfill and landscape material may be specified. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. BrightView Tree Care Services is not responsible for damage done to underground utilities such as, but not limited to, cables, wires, pipes, and irrigation parts. BrightView Tree Care Services will repair damaged irrigation lines at the Client/Owner's expense.
- Scheduling of Work:** If the jobsite conditions materially change from the time of approval of this proposal to the time the work starts, such that the job costs are adversely changed, this proposal is null and void. Scheduling of work is dependent on weather conditions and workloads. Our office will call the day prior to the work being done, unless other arrangements are made.
- Work Hours:** Any work, including emergency work, overtime and weekend work performed outside of the normal working hours (Monday-Friday between 6:30 a.m. and 2:30 p.m.) shall be billed at overtime rates. Use of power equipment will commence at 7:00 a.m., unless otherwise specified in the scope of work. Additional charges will be applied if crews cannot use power equipment by 9:00 a.m.
- License and Permits:** Contractor shall maintain a Landscape Contractor's license if required by State or local law and will comply with all other license and permit requirements of relevant city, state and federal governments, as well as all other requirements of law.
- Taxes:** Contractor agrees to pay all applicable taxes, including sales taxes on material supplied, where applicable.
- Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with a \$1,000,000 limit of liability.
- Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
- Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%), or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.
- Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
- Additional Services:** Any additional work not specified in the signed written proposal that involves additional costs will be executed only upon signed written order and will become an extra charge over and above the estimate.
- Access to Job Site:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of the job site where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
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- Cancellation:** Notice of cancellation of work must be received in writing before the crew is dispatched to their location or Client/Owner will be liable for a minimum travel charge of \$150.00 and billed to Client/Owner.
- Assignment:** The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.
- Disclaimer:** This proposal for tree care services was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. The work performed by BrightView Tree Care Services is intended to reduce the chances of tree failure and any corresponding property liabilities, in addition to enhancing aesthetic value but is not a guarantee. We cannot be held responsible for unknown or otherwise hidden defects of your trees, which may fail in the future. The corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

### Acceptance of this Proposal

Contractor is authorized to perform the work stated on the face of this proposal. Payment will be 100% due at time of billing. If payment has not been received by BrightView Tree Care Services within fifteen (15) days after billing, BrightView Tree Care Services shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance 45 days after billing.

**NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY.**

### Customer

Signature \_\_\_\_\_ Title \_\_\_\_\_

Printed Name \_\_\_\_\_ Date \_\_\_\_\_

### BrightView Tree Care Services

*Mauro Herrera*

Tree Care Manager

Signature \_\_\_\_\_ Title \_\_\_\_\_

Mauro Herrera April 02, 2025

Printed Name \_\_\_\_\_ Date \_\_\_\_\_



Crosscreek Environmental Inc.

111 61st Street East  
Palmetto, FL 34221

# Invoice

**Date** 5/27/2025  
**Invoice #** 21389

## Bill To

Palma Sola Trace CDD  
c/o Rizzetta & Company  
9428 Camden Field Parkway  
Riverview, FL 33578

## Project Info

**P.O. #**

**Terms**

Net 30

**Ship/Pick Up Date** 5/27/2025

**Due Date** 6/26/2025

Description	Qty	Price	Amount
30% deposit due prior to commencement of work. Amount to be deducted from final invoice.		9,801.00	9,801.00
Palma Sola Trace CDD			
Palma Sola South Creek Bank Erosion			
Rebuilding and stabilizing approximately 110 feet of bank along the north end of the creek.			
Scope of work to include:			
*Mechanical excavation of the creek to regrade, reslope and stabilize the eroded bank.			
*Supply and installation of erosion control fabric. Fabric will be toed in and secured on the top as well as on the sides			
*Supply and installation of 6"-12" limestone riprap along the entire 100' section of bank			
*Planting 200 wedelia plugs along the rip rap to ensure coverage overtime of the riprap			
**It will be the Owners responsibility to keep sod watered once Contract Work has been completed.			
Thank you for your business Crosscreek Environmental Inc.	<b>RECEIVED</b> 05/27/25		
<b>Subtotal</b>			\$9,801.00
<b>Sales Tax (0.0%)</b>			\$0.00
<b>Total</b>			\$9,801.00
<b>Payments/Credits</b>			\$0.00
<b>Balance Due</b>			\$9,801.00



**Palma Sola Trace CDD**  
**05/07/25 - 06/06/25**  
**Statement Date: 06/06/25**  
**Due Date 06/27/25**

<u>Acct #</u>	<u>Billing Date</u>	<u>Service Address</u>	<u>Code</u>	<u>Amount</u>
21937-71157	6/6/2025	3724 Summerwind Cir Gate	001-53100-4301	\$ 27.47
56695-14423	6/6/2025	3804 Bridlecrest Ln Pump	001-53100-4301	\$ 69.48
75654-55537	6/6/2025	3807 75th St W St Lts	001-53100-4307	\$ 170.17
84373-03152	6/6/2025	4095 Overture Cir Gate	001-53100-4301	\$ 33.95

**RECEIVED**  
06/17/25

**TOTAL** \$ **301.07**

**001-53100-4307** \$ **170.17**  
**001-53100-4301** \$ **130.90**

\$ **301.07**

**Electric Bill Statement****For:** May 7, 2025 to Jun 6, 2025 (30 days)**Statement Date:** Jun 6, 2025**Account Number:** 21937-71157**Service Address:**3724 SUMMERWIND CIR # GATE  
BRADENTON, FL 34209**PALMA SOLA TRACE CDD,**  
Here's what you owe for this billing period.**CURRENT BILL****\$27.47**

TOTAL AMOUNT YOU OWE

**Jun 27, 2025**

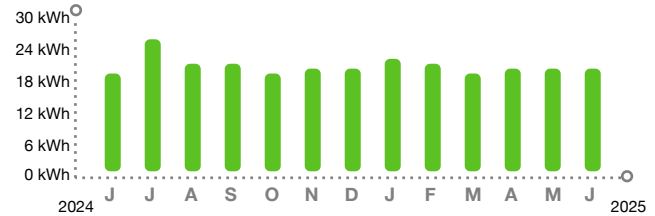
NEW CHARGES DUE BY

**BILL SUMMARY**

Amount of your last bill	28.37
Payments received	-28.37
Additional Activity	-0.90
Balance before new charges	-0.90
Total new charges	28.37
<b>Total amount you owe</b>	<b>\$27.47</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**ENERGY USAGE HISTORY****KEEP IN MIND**

- Payment received after August 28, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after June 26, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.

**RECEIVED**  
06/17/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA  
TRACE CDD  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:  
**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit [FPL.com/PayBill](https://www.fpl.com/paybill)  
for ways to pay.

21937-71157

ACCOUNT NUMBER

\$27.47

TOTAL AMOUNT YOU OWE

Jun 27, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
CDD

Account Number:  
21937-71157

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	28.37
Payment received - Thank you	-28.37
Additional activity	
Deposit Interest	-0.90
Balance before new charges	-\$0.90

### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Minimum base bill charge: \$10.60

Non-fuel: (\$0.096100 per kWh) \$2.02

Fuel: (\$0.027180 per kWh) \$0.57

Electric service amount 26.06

Gross receipts tax (State tax) 0.67

Franchise fee (Reqd local fee) 1.62

Taxes and charges 2.29

Regulatory fee (State fee) 0.02

Total new charges \$28.37

**Total amount you owe \$27.47**

**FPL automatic bill pay - DO NOT PAY**

## METER SUMMARY

Meter reading - Meter AC05813. Next meter reading Jul 8, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	02207		02186		21

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jun 6, 2025	May 7, 2025	Jun 7, 2024
kWh Used	21	21	20
Service days	30	30	30
kWh/day	1	1	1
Amount	\$28.37	\$28.37	\$28.07

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

## Enhance your savings

Discover how you can reduce your business's energy use while increasing your savings.

[Get tips ›](#)

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[Download now ›](#)

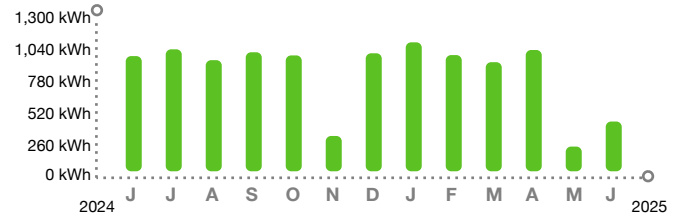
When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

**Electric Bill Statement****For:** May 7, 2025 to Jun 6, 2025 (30 days)**Statement Date:** Jun 6, 2025**Account Number:** 56695-14423**Service Address:**3804 BRIDLECREST LN # PUMP  
BRADENTON, FL 34209**PALMA SOLA TRACE CDD,**  
Here's what you owe for this billing period.**CURRENT BILL****\$69.48**

TOTAL AMOUNT YOU OWE

**Jun 27, 2025**

NEW CHARGES DUE BY

**ENERGY USAGE HISTORY****BILL SUMMARY**

Amount of your last bill	43.40
Payments received	-43.40
Additional Activity	-3.72
Balance before new charges	-3.72
Total new charges	73.20
<b>Total amount you owe</b>	<b>\$69.48</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**KEEP IN MIND**

- Payment received after August 28, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after June 26, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.

**RECEIVED**  
06/17/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA TRACE CDD  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:  
**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit [FPL.com/PayBill](https://www.fpl.com/PayBill)  
for ways to pay.

56695-14423

ACCOUNT NUMBER

\$69.48

TOTAL AMOUNT YOU OWE

Jun 27, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
CDD

Account Number:  
56695-14423

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	43.40
Payment received - Thank you	-43.40
Additional activity	
Deposit Interest	-3.72
Balance before new charges	-\$3.72

### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Non-fuel: (\$0.096100 per kWh) \$42.38

Fuel: (\$0.027180 per kWh) \$11.99

Electric service amount 67.24

Gross receipts tax (State tax) 1.73

Franchise fee (Reqd local fee) 4.17

Taxes and charges 5.90

Regulatory fee (State fee) 0.06

Total new charges \$73.20

**Total amount you owe \$69.48**

**FPL automatic bill pay - DO NOT PAY**

## METER SUMMARY

Meter reading - Meter ACD1300. Next meter reading Jul 8, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	26002		25561		441

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jun 6, 2025	May 7, 2025	Jun 7, 2024
kWh Used	441	219	1021
Service days	30	30	30
kWh/day	15	7	34
Amount	\$73.20	\$43.40	\$138.29

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

**Electric Bill Statement****For:** May 2, 2025 to Jun 3, 2025 (32 days)**Statement Date:** Jun 3, 2025**Account Number:** 75654-55537**Service Address:**

3807 75TH ST W # ST LTS

BRADENTON, FL 34209

**PALMA SOLA TRACE COMM DEV DISTRICT,**  
Here's what you owe for this billing period.

**CURRENT BILL****\$170.17**

TOTAL AMOUNT YOU OWE

**Jun 24, 2025**

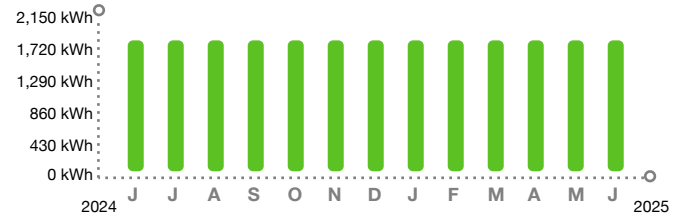
NEW CHARGES DUE BY

**BILL SUMMARY**

Amount of your last bill	170.17
Payments received	-170.17
Balance before new charges	0.00
Total new charges	170.17
<b>Total amount you owe</b>	<b>\$170.17</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**ENERGY USAGE HISTORY****KEEP IN MIND**

- Payment received after August 25, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after June 23, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.

**RECEIVED**  
06/04/25

Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545

Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)



/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA TRACE COMM DEV  
DISTRICT  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390

The amount enclosed includes  
the following donation:

**FPL Care To Share:** \_\_\_\_\_

Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:

FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001

Visit [FPL.com/PayBill](https://www.fpl.com/PayBill)  
for ways to pay.

75654-55537

ACCOUNT NUMBER

\$170.17

TOTAL AMOUNT YOU OWE

Jun 24, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
COMM DEV DISTRICT

Account Number:  
75654-55537

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	170.17
Payment received - Thank you	-170.17
Balance before new charges	\$0.00

### New Charges

Rate: SL-1 STREET LIGHTING SERVICE

Electric service amount **	165.78
Gross receipts tax (State tax)	4.25
Taxes and charges	4.25
Regulatory fee (State fee)	0.14
Total new charges	\$170.17
<b>Total amount you owe</b>	<b>\$170.17</b>

**FPL automatic bill pay - DO NOT PAY**

### \*\* Your electric service amount includes the following charges:

Non-fuel energy charge:	\$0.059770 per kWh
Fuel charge:	\$0.026470 per kWh

## METER SUMMARY

Next bill date Jul 2, 2025.

Usage Type	Usage
Total kWh used	1919

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jun 3, 2025	May 2, 2025	Jun 4, 2024
kWh Used	1919	1919	1919
Service days	32	30	33
kWh/day	60	64	58
Amount	\$170.17	\$170.17	\$127.55

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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[Get tips ›](#)

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[Download now ›](#)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:  
PALMA SOLA TRACE  
COMM DEV DISTRICT

Account Number:  
75654-55537

For: 05-02-2025 to 06-03-2025 (32 days)  
kWh/Day: 60  
Service Address:  
3807 75TH ST W # ST LTS  
BRADENTON, FL 34209

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
19 KWH Energy			E	101	0.660000	1,919	66.66

\* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS  
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



PALMA SOLA TRACE COMM DEV  
DISTRICT  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390





Customer Name:  
PALMA SOLA TRACE  
COMM DEV DISTRICT

Account Number:  
75654-55537

FPL.com Page 2

ESLA

For: 05-02-2025 to 06-03-2025 (32 days)

kWh/Day: 60

Service Address:

3807 75TH ST W # ST LTS  
BRADENTON, FL 34209

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
Energy sub total							66.66
Sub total						1,919	66.66
Energy conservation cost recovery							0.75
Capacity payment recovery charge							0.13
Environmental cost recovery charge							0.94
Storm restoration recovery charge							39.76
Transition rider credit							-3.97
Storm protection recovery charge							10.71
Fuel charge							50.80
<b>Electric service amount</b>							<b>165.78</b>
Gross receipts tax (State tax)							4.25
Regulatory fee (State fee)							0.14
<b>Total</b>						<b>1,919</b>	<b>170.17</b>

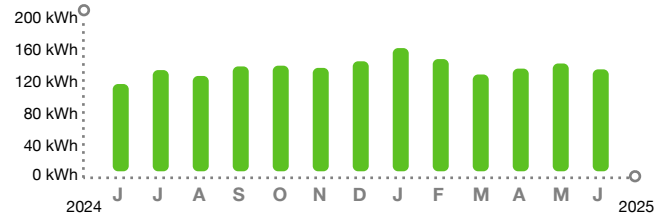
\* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS  
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER

**Electric Bill Statement****For:** May 7, 2025 to Jun 6, 2025 (30 days)**Statement Date:** Jun 6, 2025**Account Number:** 84373-03152**Service Address:**4095 OVERTURE CIR # GATE  
BRADENTON, FL 34209**PALMA SOLA TRACE CDD,**  
Here's what you owe for this billing period.**CURRENT BILL****\$33.95**

TOTAL AMOUNT YOU OWE

**Jun 27, 2025**

NEW CHARGES DUE BY

**ENERGY USAGE HISTORY****BILL SUMMARY**

Amount of your last bill	35.30
Payments received	-35.30
Additional Activity	-0.90
Balance before new charges	-0.90
Total new charges	34.85
<b>Total amount you owe</b>	<b>\$33.95</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**KEEP IN MIND**

- Payment received after August 28, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after June 26, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.

**RECEIVED**  
06/17/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA  
TRACE CDD  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:  
**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit [FPL.com/PayBill](https://www.fpl.com/PayBill)  
for ways to pay.

84373-03152

ACCOUNT NUMBER

\$33.95

TOTAL AMOUNT YOU OWE

Jun 27, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
CDD

Account Number:  
84373-03152

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	35.30
Payment received - Thank you	-35.30
Additional activity	
Deposit Interest	-0.90
Balance before new charges	-\$0.90

### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Minimum base bill charge: \$2.01

Non-fuel: (\$0.096100 per kWh) \$13.35

Fuel: (\$0.027180 per kWh) \$3.78

Electric service amount 32.01

Gross receipts tax (State tax) 0.82

Franchise fee (Reqd local fee) 1.99

Taxes and charges 2.81

Regulatory fee (State fee) 0.03

Total new charges \$34.85

**Total amount you owe \$33.95**

**FPL automatic bill pay - DO NOT PAY**

## METER SUMMARY

Meter reading - Meter AC07429. Next meter reading Jul 8, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	17520		17381		139

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jun 6, 2025	May 7, 2025	Jun 7, 2024
kWh Used	139	147	119
Service days	30	30	30
kWh/day	5	5	4
Amount	\$34.85	\$35.30	\$32.33

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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## Kilinski | Van Wyk PLLC

P.O. Box 6386  
Tallahassee, Florida 32314

Palma Sola Trace CDD  
CDD Website Address  
2700 S. Falkenburg Drive, Suite 2745  
Riverview, Florida 33578

## INVOICE

Invoice # 12513  
Date: 06/16/2025  
Due On: 07/16/2025

### Palma Sola Trace CDD - 01 General

RECEIVED  
06/18/25

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	SH	05/07/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	\$295.00	\$59.00
Service	GK	05/08/2025	Review tentative agenda for May meeting.	0.10	\$305.00	\$30.50
Service	GK	05/21/2025	Review agenda materials, including staff reports, Fiscal Year 2026 proposed budget, draft meeting minutes, vendor proposals.	0.60	\$305.00	\$183.00
Service	GK	05/22/2025	Attend Board meeting; prepare revised Fiscal Year 2026 proposed budget approval resolution, confer with District Manager regarding the same.	2.20	\$305.00	\$671.00
Service	LG	05/23/2025	Review legal action items from meeting; update records regarding new budget plans.	0.20	\$355.00	\$71.00
Service	GK	05/23/2025	Prepare mailed and published notices for Fiscal Year 2026 budget and O&M assessment public hearings, affidavit of mailing for the same.	0.70	\$305.00	\$213.50
Service	GK	05/30/2025	Review and revise agreement with Crosscreek Environmental, confer with District Engineer regarding the same.	0.60	\$305.00	\$183.00
Service	LG	05/30/2025	Review changes to Crosscreek agreement.	0.20	\$355.00	\$71.00

**Total      \$1,482.00**

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12513	07/16/2025	\$1,482.00	\$0.00	\$1,482.00
<b>Outstanding Balance</b>				<b>\$1,482.00</b>
<b>Total Amount Outstanding</b>				<b>\$1,482.00</b>

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

**Rizzetta & Company, Inc.**  
3434 Colwell Avenue  
Suite 200  
Tampa FL 33614

# Invoice

Date	Invoice #
6/2/2025	INV0000099673

**Bill To:**

PALMA SOLA TRACE CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

RECEIVED  
05/28/25

Services for the month of	Terms	Client Number
June	Upon Receipt	00390

[illegible]

PO Box 21256  
Bradenton, FL 34204  
941-251-7613

Date	Invoice #
4/1/2025	2844

Bill To
Palma Sola Trace CDD C/O Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614

		Terms	Project	
		Due on receipt	CDD Engineering Services	
Serviced	Description	Quantity	Rate	Amount
3/12/2025	Prep work for CDD meeting, review agenda and print pertinent documents. Attend CDD meeting. Review invoice for perimeter wall repairs and send to Rizzetta for payment.	1.75	150.00	262.50
3/14/2025	Coordinate with vendor for perimeter wall repairs.	0.25	150.00	37.50
3/18/2025	Review e-mail on perimeter wall deficiencies and coordinate with vendor for repairs.	0.5	150.00	75.00
3/21/2025	Review plat and site survey, respond to CDD attorney on tree encroaching perimeter wall.	0.5	150.00	75.00
3/24/2025	Site meeting with Supervisor Coury to review erosion in Palma Sola Creek.	1.5	150.00	225.00
3/25/2025	Coordinate with wall vendor for response to resident on wall repairs, send to Chairperson.	0.25	150.00	37.50
3/28/2025	Review documents from wall vendor for trees preventing wall repairs, coordinate with CDD chairperson and committee.	0.25	150.00	37.50
3/31/2025	Review e-mails regarding perimeter wall deficiencies, forward to contractor and follow up discussion with contractor.	0.75	150.00	112.50
Please make checks payable to Schappacher Engineering Thank you for your business!		<div> <div>RECEIVED</div> <div>06/11/2025</div> </div>		
		<b>Total</b>		\$862.50



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WWW.CIAACCESS.COM  
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Guardian Access Solutions, dba CIA Access

941 359 3707  
service@ciaaccess.com

## Invoice

Invoice Number: 47544  
Invoice Date: 06/5/2025

Ruben Durand / Palma Sola Trace  
c/o Rizzetta & Company - Greg Cox  
9428 Camden Field Pkwy  
Email invoices CDDinvoice@rizzetta.com  
Riverview, FL 33578-0519

**SITE ADDRESS:** 4111 Overture Cir, Bradenton, FL 34209-5890

### WORK COMPLETED:

DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
Service Call - The South Emergency Gate is stuck open again. CIA on site 4/28 #47170. Emailed by Ruben	0	\$138.00	\$0.00
Labor Moises - 6/3, On site, determined that the safety beam was failing and will need to be replaced. It is showing a reopen light on the control board, causing the gate to not close. Parts on order. Will need more time on site.	0.5	\$138.00	\$69.00
Labor David - 6/5, Parts in stock and back on site. Installed one (1) new safety beam and grounded all of the conductors. Cycled the gates to verify operation.	1.25	\$138.00	\$172.50
Omron safety beam, reflector and bracket	1	\$298.83	\$298.83
Administrative Fees	1	\$15.74	\$15.74

**RECEIVED**  
06/09/2025

SUBTOTAL: \$556.07  
Sarasota County: \$0.00  
TOTAL: \$556.07  
PAID: \$0.00

**BALANCE DUE: \$556.07**

### How to Pay

Invoice Number: 47544  
\$556.07 due upon receipt

We accept payment by check or online transfer using the above link. If you would prefer to pay via credit card, please call the office on 941 359 3707 as there is an additional 3% fee that will need to be added.

**Bank Details** **Bank Name:** Guardian Access  
Solutions DBA CIA Access

**Check** P.O. Box 109221,  
Atlanta, GA 30348



**PALMA SOLA TRACE  
COMMUNITY DEVELOPMENT DISTRICT**

---

District Office - Tampa, Florida - (813)-933-5571

Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
palmasolatraceddd.org

**Operation and Maintenance Expenditures  
July 2025  
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2025 through July 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$18,921.85**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

## Palma Sola Trace Community Development District

### Paid Operation & Maintenance Expenditures

July 1, 2025 Through July 31, 2025

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
A N J Excavation, LLC	300064	9	Removal and Repair of MES 07/25	\$3,275.00
Admiral Environmental	300059	4413	Monthly Aquatic Maintenance 07/25	\$900.00
Admiral Environmental	300059	4414	Wetland/Preserve/Natural Area 07/25	\$2,700.00
Bellmore Electric, Inc.	300004	8630	Replace - Led Bulb, Led Photo Control and Fuses Light # 15 06/25	\$300.00
BrightView Landscape Services, Inc.	300058	9400010	Exterior Maintenance 07/25	\$851.00
Eva Walker	300055	EW062625	Board of Supervisors Meeting 06/26/25	\$200.00
Florida Power & Light Company	20250723-1	FPL Summary 06/25 ACH- 390	FPL Electric Summary 06/25	\$378.43
Rizzetta & Company, Inc.	300054	INV0000100487	District Management Services 07/25	\$4,825.08
Rizzetta & Company, Inc.	300062	INV0000100986	Mass Mailing - Budget Notice 07/25	\$1,536.09
Schappacher Engineering, LLC	300060	2895	District Engineering Services 06/25	\$862.50
Susan Ann Kogge	300056	SK062625	Board of Supervisors Meeting 06/26/25	\$200.00
U.S. Bank	300061	7794294	S2013A-1/A-2 Trustee Fees 06/01/25- 05/31/26	\$2,693.75
William Wright	300057	WW062625	Board of Supervisors Meeting 06/26/25	<u>\$200.00</u>
<b>Total</b>				<b>\$ <u>18,921.85</u></b>

# INVOICE

## A N J EXCAVATION LLC

INVOICE # 9  
DATE: JULY 8, 2025

1220 59<sup>th</sup> Ave E  
Bradenton, FL 34203  
941-405-5426  
Mondoandjacob@gmail.com

TO Palma Sola Trace Community Development District  
12750 Citrus Park Ln. #115  
Tampa, FL. 33625

JOB SITE ADDRESS	START DATE	END DATE
Palma Sola- Damaged MES Repair	June	July

	DESCRIPTION	LINE TOTAL
1	Removal and repair of MES	\$3,275.00
TOTAL		\$3,275.00

RECEIVED  
07/18/25

Make all checks payable to A N J EXCAVATION LLC  
THANK YOU FOR YOUR BUSINESS!

RECOMMENDED FOR PAYMENT:

*Pat Schupar* 7/18/25

Admiral Environmental LLC  
PO Box 5546  
Sarasota, FL 34277-5546  
+19417773350  
office@admiralenvironmental.com



INVOICE

**BILL TO**  
Palma Sola Trace CDD (Ponds)  
C/O Rizzetta & Company, Inc.  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

**SHIP TO**  
Palma Sola Trace CDD  
(Ponds)  
C/O Rizzetta & Company, Inc.  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

**INVOICE #** 4413  
**DATE** 07/01/2025  
**TERMS** Due on receipt

**CUSTOMER**  
Palma Sola Trace CDD (Ponds)

DESCRIPTION	QTY	RATE	AMOUNT
Monthly Aquatic Management - Palma Sola Trace CDD (Ponds)	1	900.00	900.00

This invoice is for service in July, 2025.  
Thank you for being a valued customer.

SUBTOTAL	900.00
TAX	0.00
TOTAL	900.00
BALANCE DUE	<b>\$900.00</b>



Admiral Environmental LLC  
PO Box 5546  
Sarasota, FL 34277-5546 USA  
+19417773350  
office@admiralenvironmental.com



## INVOICE

### BILL TO

Palma Sola Trace CDD (Creek)  
C/O Rizzetta & Company, Inc.  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

### SHIP TO

Palma Sola Trace CDD  
(Creek)  
C/O Rizzetta & Company,  
Inc. 3434 Colwell Ave, Suite  
200  
Tampa, FL 33614

INVOICE # 4414

DATE 07/01/2025

TERMS Due on receipt

### CUSTOMER

Palma Sola Trace CDD (Creek)

DESCRIPTION	QTY	RATE	AMOUNT
Recurring - Wetland/Preserve/Natural Area - 6x/year - Palma Sola Trace CDD (Natural Area - Creek/Berm)	1	2,700.00	2,700.00

This invoice is for the 5th of 6 service events for the year starting 11-1-24.

- The service is for July, 2025.

Thank you for being a valued customer.

SUBTOTAL	2,700.00
TAX	0.00
TOTAL	2,700.00
BALANCE DUE	<b>\$2,700.00</b>

**RECEIVED**  
07/01/25

Bellmore Electric Inc.  
2318 41st Street East  
Bradenton, Fl 34208  
(941) 779-6148  
bellmoreelectricinc@gmail.com  
EC13004201

# Invoice

Date	Invoice #
6/24/2025	8630

## Bill To

Palma Sola Trace CDD  
3434 COLWELL AVE, SUITE 200  
TAMPA, FL. 33614

**RECEIVED**  
06/29/25

Project

Terms

LIGHT # 15

Net 15

## Description

Amount

Quantity

Total

SCOPE OF WORK

300.00

300.00

REPLACE

-LED BULB

-LED PHOTO CONTROL

-FUSES

Thank you for your business.

**Total**

**\$300.00**



# INVOICE

Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

**RECEIVED**  
06/25/25

**Customer #:** 15814541  
**Invoice #:** 9400010  
**Invoice Date:** 7/1/2025  
**Cust PO #:**

Job Number	Description	Amount
341105291	Palma Sola Trace CDD Exterior Maintenance For July	851.00
<b>Total invoice amount</b>		<b>851.00</b>
<b>Tax amount</b>		
<b>Balance due</b>		<b>851.00</b>

Terms: Net 15 Days

If you have any questions regarding this invoice, please call 941-756-2939

*Please detach stub and remit with your payment*

Did you know that BrightView now offers auto ACH as a payment method? Discover the convenience and safety of automatic ACH bill payment for your recurring billing. Please contact [autopay@brightview.com](mailto:autopay@brightview.com) or your branch point of contact for more information on how to sign up on Auto Pay.

## Payment Stub

Customer Account#: 15814541  
Invoice #: 9400010  
Invoice Date: 7/1/2025

**Amount Due: \$851.00**

*Thank you for allowing us to serve you*

Please reference the invoice # on your check  
and make payable to:

Palma Sola Trace CDD  
c/o Rizzetta & Company  
3434 Colwell Ave Ste 200  
Tampa FL 33614

BrightView Landscape Services, Inc.  
P.O. Box 740655  
Atlanta, GA 30374-0655

**Palma Sola Trace CDD**  
Meeting Date: June 26, 2025

**SUPERVISOR PAY REQUEST**

**RECEIVED**  
06/26/25

Name of Board Supervisor	Check if paid
Eva Midgley Walker	<input checked="" type="checkbox"/>
Mary Gray*	<input type="checkbox"/>
Susan Kogge	<input checked="" type="checkbox"/>
David Kaiser*	<input type="checkbox"/>
Vacant <i>Bill Wright</i>	<input checked="" type="checkbox"/>

*NOTE: Supervisors are only paid if checked present. \*Denotes supervisor does not wish to get paid*

**EXTENDED MEETING TIMECARD**

Meeting Start Time:	<i>1:30</i>
Meeting End Time:	
Total Meeting Time:	

Time Over <u>3</u> Hours:	
---------------------------	--

Total at <b>\$175.00</b> per Hour:	
------------------------------------	--

**ADDITIONAL OR CONTINUED MEETING TIMECARD**

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at \$175 per Hour:	\$0.00

Business Mileage Round Trip	
IRS Rate per Mile	\$0.700
Mileage to Charge	\$0.00

DM Signature: \_\_\_\_\_

*[Handwritten Signature]*



**Palma Sola Trace CDD**  
**06/06/25 - 07/08/25**  
**Statement Date: 07/08/5**  
**Due Date 07/29/25**

<u>Acct #</u>	<u>Billing Date</u>	<u>Service Address</u>	<u>Code</u>	<u>Amount</u>
21937-71157	7/8/2025	3724 Summerwind Cir Gate	001-53100-4301	\$ 28.38
56695-14423	7/8/2025	3804 Bridlecrest Ln Pump	001-53100-4301	\$ 144.33
75654-55537	7/8/2025	3807 75th St W St Lts	001-53100-4307	\$ 170.17
84373-03152	7/8/2025	4095 Overture Cir Gate	001-53100-4301	\$ 35.55

**TOTAL** \$ 378.43

**001-53100-4307** \$ 170.17  
**001-53100-4301** \$ 208.26

\$ 378.43

**Electric Bill Statement****For:** Jun 6, 2025 to Jul 8, 2025 (32 days)**Statement Date:** Jul 8, 2025**Account Number:** 21937-71157**Service Address:**3724 SUMMERWIND CIR # GATE  
BRADENTON, FL 34209**PALMA SOLA TRACE CDD,**  
Here's what you owe for this billing period.**CURRENT BILL****\$28.38**

TOTAL AMOUNT YOU OWE

**Jul 29, 2025**

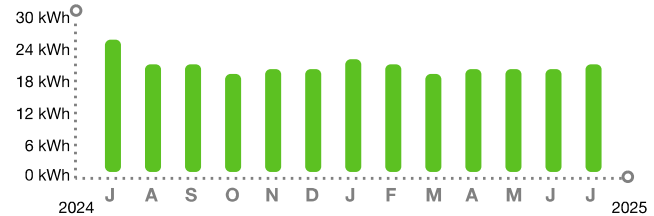
NEW CHARGES DUE BY

**BILL SUMMARY**

Amount of your last bill	27.47
Payments received	-27.47
Balance before new charges	0.00
Total new charges	28.38
<b>Total amount you owe</b>	<b>\$28.38</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**ENERGY USAGE HISTORY****KEEP IN MIND**

- Payment received after September 29, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after July 22, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.

**RECEIVED**  
07/09/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA  
TRACE CDD  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:  
**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit **FPL.com/PayBill**  
for ways to pay.

21937-71157

ACCOUNT NUMBER

\$28.38

TOTAL AMOUNT YOU OWE

Jul 29, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
CDD

Account Number:  
21937-71157

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	27.47
Payment received - Thank you	-27.47
Balance before new charges	\$0.00

### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Minimum base bill charge: \$10.53

Non-fuel: (\$0.096100 per kWh) \$2.12

Fuel: (\$0.027180 per kWh) \$0.60

Electric service amount 26.12

Gross receipts tax (State tax) 0.67

Franchise fee (Reqd local fee) 1.57

Taxes and charges 2.24

Regulatory fee (State fee) 0.02

Total new charges \$28.38

Total amount you owe \$28.38

FPL automatic bill pay - DO NOT PAY

## METER SUMMARY

Meter reading - Meter AC05813. Next meter reading Aug 7, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	02229		02207		22

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jul 8, 2025	Jun 6, 2025	Jul 9, 2024
kWh Used	22	21	27
Service days	32	30	32
kWh/day	1	1	1
Amount	\$28.38	\$28.37	\$28.36

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

**Electric Bill Statement****For:** Jun 6, 2025 to Jul 8, 2025 (32 days)**Statement Date:** Jul 8, 2025**Account Number:** 56695-14423**Service Address:**3804 BRIDLECREST LN # PUMP  
BRADENTON, FL 34209**PALMA SOLA TRACE CDD,**  
Here's what you owe for this billing period.**CURRENT BILL****\$144.33**

TOTAL AMOUNT YOU OWE

**Jul 29, 2025**

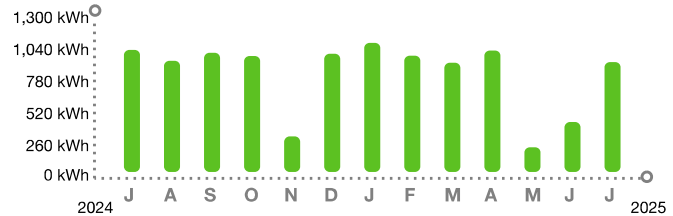
NEW CHARGES DUE BY

Enroll in FPL Budget  
Billing® and have  
\$124.12 withdrawn  
instead of \$144.33.  
**FPL.com/AutoBB****BILL SUMMARY**

Amount of your last bill	69.48
Payments received	-69.48
Balance before new charges	0.00
Total new charges	144.33
<b>Total amount you owe</b>	<b>\$144.33</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**ENERGY USAGE HISTORY****KEEP IN MIND**

- Enroll in FPL Budget Billing and have Automatic Bill Pay debit \$124.12 instead of \$144.33 on your next withdrawal date. Your monthly bills will become predictable year-round. Enroll at **FPL.com/AutoBB**
- Payment received after September 29, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after July 22, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.

**RECEIVED**  
07/09/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA TRACE CDD  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit **FPL.com/PayBill**  
for ways to pay.

56695-14423

ACCOUNT NUMBER

\$144.33

TOTAL AMOUNT YOU OWE

Jul 29, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
CDD

Account Number:  
56695-14423

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	69.48
Payment received - Thank you	-69.48
Balance before new charges	\$0.00

### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Non-fuel: (\$0.096100 per kWh) \$93.51

Fuel: (\$0.027180 per kWh) \$26.45

Electric service amount 132.83

Gross receipts tax (State tax) 3.41

Franchise fee (Reqd local fee) 7.97

Taxes and charges 11.38

Regulatory fee (State fee) 0.12

Total new charges \$144.33

**Total amount you owe \$144.33**

**FPL automatic bill pay - DO NOT PAY**

## METER SUMMARY

Meter reading - Meter ACD1300. Next meter reading Aug 7, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	26975		26002		973

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jul 8, 2025	Jun 6, 2025	Jul 9, 2024
kWh Used	973	441	1081
Service days	32	30	32
kWh/day	30	15	34
Amount	\$144.33	\$73.20	\$145.60

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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[Download now ›](#)

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

**Electric Bill Statement****For:** Jun 3, 2025 to Jul 2, 2025 (29 days)**Statement Date:** Jul 2, 2025**Account Number:** 75654-55537**Service Address:**3807 75TH ST W # ST LTS  
BRADENTON, FL 34209**PALMA SOLA TRACE COMM DEV DISTRICT,**  
Here's what you owe for this billing period.**CURRENT BILL****\$170.17**

TOTAL AMOUNT YOU OWE

**Jul 23, 2025**

NEW CHARGES DUE BY

**BILL SUMMARY**

Amount of your last bill	170.17
Payments received	-170.17
Balance before new charges	0.00
Total new charges	170.17
<b>Total amount you owe</b>	<b>\$170.17</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**ENERGY USAGE HISTORY****KEEP IN MIND**

- Payment received after September 24, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after July 22, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.
- Charges and energy usage are based on the facilities contracted. Facility, energy and fuel costs are available upon request.
- The number of days included in your bill can vary month to month. So even if you use the same amount of energy per day, your bill may be higher next month due to greater number of service days. Visit [www.FPL.com](http://www.FPL.com) for more information.

**RECEIVED**  
07/09/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA TRACE COMM DEV  
DISTRICT  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit [FPL.com/PayBill](http://FPL.com/PayBill)  
for ways to pay.

75654-55537

ACCOUNT NUMBER

\$170.17

TOTAL AMOUNT YOU OWE

Jul 23, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
COMM DEV DISTRICT

Account Number:  
75654-55537

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	170.17
Payment received - Thank you	-170.17
Balance before new charges	\$0.00

### New Charges

Rate: SL-1 STREET LIGHTING SERVICE

Electric service amount **	165.78
Gross receipts tax (State tax)	4.25
Taxes and charges	4.25
Regulatory fee (State fee)	0.14
Total new charges	\$170.17
<b>Total amount you owe</b>	<b>\$170.17</b>

**FPL automatic bill pay - DO NOT PAY**

### \*\* Your electric service amount includes the following charges:

Non-fuel energy charge:	\$0.059770 per kWh
Fuel charge:	\$0.026470 per kWh

## METER SUMMARY

Next bill date Aug 4, 2025.

### Usage Type

Total kWh used

### Usage

1919

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jul 2, 2025	Jun 3, 2025	Jul 3, 2024
kWh Used	1919	1919	1919
Service days	29	32	29
kWh/day	66	60	66
Amount	\$170.17	\$170.17	\$127.55

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.



Customer Name:  
PALMA SOLA TRACE  
COMM DEV DISTRICT

Account Number:  
75654-55537

For: 06-03-2025 to 07-02-2025 (29 days)  
kWh/Day: 66  
Service Address:  
3807 75TH ST W # ST LTS  
BRADENTON, FL 34209

Detail of Rate Schedule Charges for Street Lights

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
19 KWH Energy			E	101	0.660000	1,919	66.66

\* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS  
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER



PALMA SOLA TRACE COMM DEV  
DISTRICT  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390





Customer Name:  
PALMA SOLA TRACE  
COMM DEV DISTRICT

Account Number:  
75654-55537

FPL.com Page 2

ESLA

For: 06-03-2025 to 07-02-2025 (29 days)

kWh/Day: 66

Service Address:

3807 75TH ST W # ST LTS  
BRADENTON, FL 34209

Component Code	Watts	Lumens	Owner/ Maint *	Quantity	Rate/Unit	kWh Used	Amount
Energy sub total							66.66
Sub total						1,919	66.66
Energy conservation cost recovery							0.75
Capacity payment recovery charge							0.13
Environmental cost recovery charge							0.94
Storm restoration recovery charge							39.76
Transition rider credit							-3.97
Storm protection recovery charge							10.71
Fuel charge							50.80
<b>Electric service amount</b>							<b>165.78</b>
Gross receipts tax (State tax)							4.25
Regulatory fee (State fee)							0.14
<b>Total</b>						<b>1,919</b>	<b>170.17</b>

\* F - FPL OWNS & MAINTAINS E - CUSTOMER OWNS & MAINTAINS R - CUSTOMER OWNS, FPL RELAMPS  
H - FPL OWNS & MAINTAINS FIXTURE, CUST OWNS OTHER

**Electric Bill Statement****For:** Jun 6, 2025 to Jul 8, 2025 (32 days)**Statement Date:** Jul 8, 2025**Account Number:** 84373-03152**Service Address:**4095 OVERTURE CIR # GATE  
BRADENTON, FL 34209**PALMA SOLA TRACE CDD,**  
Here's what you owe for this billing period.**CURRENT BILL****\$35.55**

TOTAL AMOUNT YOU OWE

**Jul 29, 2025**

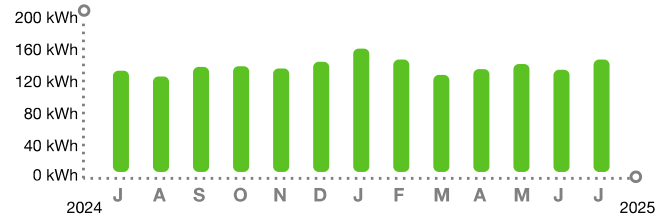
NEW CHARGES DUE BY

**BILL SUMMARY**

Amount of your last bill	33.95
Payments received	-33.95
Balance before new charges	0.00
Total new charges	35.55
<b>Total amount you owe</b>	<b>\$35.55</b>

**FPL automatic bill pay - DO NOT PAY**

(See page 2 for bill details.)

**ENERGY USAGE HISTORY****KEEP IN MIND**

- Payment received after September 29, 2025 is considered LATE; a late payment charge of 1% will apply.
- The amount due on your account will be drafted automatically on or after July 22, 2025. If a partial payment is received before this date, only the remaining balance due on your account will be drafted automatically.

**RECEIVED**  
07/09/25Customer Service: 1-800-375-2434  
Outside Florida: 1-800-226-3545Report Power Outages: 1-800-4OUTAGE (468-8243)  
Hearing/Speech Impaired: 711 (Relay Service)

/ 3\* FPL AUTOMATIC BILL PAY - DO NOT PAY \*

PALMA SOLA  
TRACE CDD  
3434 COLWELL AVE STE 200  
TAMPA FL 33614-8390The amount enclosed includes  
the following donation:**FPL Care To Share:** \_\_\_\_\_Make check payable to FPL  
in U.S. funds and mail along with  
this coupon to:FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001Visit **FPL.com/PayBill**  
for ways to pay.

84373-03152

ACCOUNT NUMBER

\$35.55

TOTAL AMOUNT YOU OWE

Jul 29, 2025

NEW CHARGES DUE BY

\$ Auto pay - DO NOT PAY

AMOUNT ENCLOSED



Customer Name:  
PALMA SOLA TRACE  
CDD

Account Number:  
84373-03152

FPL.com Page 2

E001

## BILL DETAILS

Amount of your last bill	33.95
Payment received - Thank you	-33.95
Balance before new charges	\$0.00

### New Charges

Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS

Base charge: \$12.87

Minimum base bill charge: \$0.99

Non-fuel: (\$0.096100 per kWh) \$14.70

Fuel: (\$0.027180 per kWh) \$4.16

Electric service amount 32.72

Gross receipts tax (State tax) 0.84

Franchise fee (Reqd local fee) 1.96

Taxes and charges 2.80

Regulatory fee (State fee) 0.03

Total new charges \$35.55

Total amount you owe \$35.55

FPL automatic bill pay - DO NOT PAY

## METER SUMMARY

Meter reading - Meter AC07429. Next meter reading Aug 7, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	17673		17520		153

## ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Jul 8, 2025	Jun 6, 2025	Jul 9, 2024
kWh Used	153	139	138
Service days	32	30	32
kWh/day	5	5	4
Amount	\$35.55	\$34.85	\$33.16

## KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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**Rizzetta & Company, Inc.**  
3434 Colwell Avenue  
Suite 200  
Tampa FL 33614

# Invoice

Date	Invoice #
7/2/2025	INV0000100487

**Bill To:**

PALMA SOLA TRACE CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

RECEIVED  
06/27/25

<b>Services for the month of</b>	<b>Terms</b>	<b>Client Number</b>
July	Upon Receipt	00390

[illegible]

Rizzetta & Company, Inc.  
3434 Colwell Avenue  
Suite 200  
Tampa FL 33614

Invoice

Date	Invoice #
7/21/2025	INV0000100986

Bill To:

PALMA SOLA TRACE CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

Services for the month of	Terms	Client Number
July	Upon Receipt	00390

Description	Qty	Rate	Amount
Mass Mailing - Budget Notice	1.00	\$1,536.09	\$1,536.09
Subtotal			\$1,536.09
Total			\$1,536.09

RECEIVED  
07/21/25


## Schappacher Engineering LLC

PO Box 21256  
 Bradenton, FL 34204  
 941-251-7613

**Invoice**

Date	Invoice #
7/7/2025	2895

Bill To
Palma Sola Trace CDD C/O Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614

		Terms	Project	
		Due on receipt	CDD Engineering Services	
Serviced	Description	Quantity	Rate	Amount
6/2/2025	Review contract from attorney for ditch repairs, make corrections and forward to vendor for signature.	0.5	150.00	75.00
6/4/2025	Review e-mail from board member on damaged MES in pond 9 and respond. Coordinate with vendors for proposals.	0.5	150.00	75.00
6/9/2025	Review signed agreement for ditch repairs from vendor and forward to CDD chairperson for signature.	0.25	150.00	37.50
6/11/2025	Coordinate with vendor for pond 9 MES repair. Obtain bids and prepare summary report, send to CDD chairperson and CDD manager for approval.	0.75	150.00	112.50
6/12/2025	Coordinate with CDD chairperson on pond 9 MES repairs.	0.25	150.00	37.50
6/13/2025	Review e-mail from CDD chairperson and notify vendor of approval for pond 9 MES repair. Prepare fully executed contract agreement for ditch repairs and send to all parties. Reach out to wall vendor for site review.	0.75	150.00	112.50
6/18/2025	Coordinate with wall vendor regarding clean up issues.	0.5	150.00	75.00
6/26/2025	Prep work for CDD meeting, review agenda and files. Attend CDD meeting via phone call-in.	1.5	150.00	225.00
6/30/2025	Review files for reclaimed water plans, highlight lines and valves, forward to Claudia. Update board on schedule for Palma Sola Creek bank repairs.	0.75	150.00	112.50
				
Please make checks payable to Schappacher Engineering Thank you for your business!		<b>Total</b>		\$862.50



MK-WI-S300 GCFS  
1555 N. Rivercenter Drive, Suite 300  
Milwaukee, WI 53212

RECEIVED  
JUL 7 2021

BT: .....

7794294



000000949 02 SP 106481409331483 P

Palma Sola Trace CDD  
C/O Rizzetta & Company Inc  
3434 Colwell Ave Suite 200  
Tampa, FL 33614  
United States





Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

RECEIVED  
JUL 7 2025

Invoice Number:  
Account Number:  
Invoice Date:  
Direct Inquiries To:  
Phone:

7794294  
204054000  
06/25/2025  
Duffy, Leanne M  
(407)-835-3807

BT: .....

Palma Sola Trace CDD  
C/O Rizzetta & Company Inc  
3434 Colwell Ave Suite 200  
Tampa, FL 33614  
United States

PALMA SOLA TRACE CDD 2013A - 1/A - 2 REV

The following is a statement of transactions pertaining to your account. For further information, please review the attached.

### STATEMENT SUMMARY

**PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.**

TOTAL AMOUNT DUE

\$2,693.75

All invoices are due upon receipt.

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

PALMA SOLA TRACE CDD 2013A - 1/A - 2 REV

Invoice Number:	7794294
Account Number:	204054000
Current Due:	\$2,693.75
Direct Inquiries To:	Duffy, Leanne M
Phone:	(407)-835-3807

Please mail payments to:  
U.S. Bank  
CM-9690  
PO BOX 70870  
St. Paul, MN 55170-9690







Corporate Trust Services  
EP-MN-WN3L  
60 Livingston Ave.  
St. Paul, MN 55107

Invoice Number: 7794294  
Invoice Date: 06/25/2025  
Account Number: 204054000  
Direct Inquiries To: Duffy, Leanne M  
Phone: (407)-835-3807

PALMA SOLA TRACE CDD 2013A - 1/A - 2 REV

Accounts Included 204054000 204054002 204054004 204054006 204054012 204054013  
In This Relationship:

**CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP**

Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04280 Administration	1.00	2,500.00	100.00%	\$2,500.00
<b>Subtotal Administration Fees - In Advance 06/01/2025 - 05/31/2026</b>				<b>\$2,500.00</b>
Incidental Expenses 06/01/2025 to 05/31/2026	2,500.00	0.0775		\$193.75
<b>Subtotal Incidental Expenses</b>				<b>\$193.75</b>
<b>TOTAL AMOUNT DUE</b>				<b>\$2,693.75</b>

