

# Tampa Palms Open Space and Transportation Community Development District

## Board of Supervisors

- ☐ Lura Leigh Willhite, Chairperson
- ☐ Brad van Rooyen, Vice Chairman
- ☐ Rick Hamilton, Assistant Secretary
- ☐ Leah Black, Assistant Secretary
- ☐ Jay Krause, Assistant Secretary

Mark Vega, District Manager  
Scott Steady, District Counsel  
Tonja Stewart, District Engineer  
Chet Benson, Field Manager

## Regular Meeting Agenda

Monday, September 21, 2020 – 5:30 p.m.

**This meeting will be virtual via Zoom Login website:** <https://us02web.zoom.us/j/85815483659>

**Or**

**Call in number: 1-929-205-6099**

**Meeting ID: 858-1548-3659**

**Passcode: 511310**

### 1. Roll Call

### 2. Public Comments on Agenda Items (3) Minute Time Limit

There are two opportunities for audience comments on any CDD matter during the course of the meeting as noted on the agenda. Additionally, audience comments are permitted on any matter being discussed by the Board. In order to maintain order and in the interest of time and fairness to other speakers, each speaker must be recognized by the District Manager/Secretary and comments are limited to three minutes per person. This time may be extended at the discretion of the District Manager/Secretary. Only one person may speak at a time. Although Supervisors may not necessarily respond to the comments, they will be taken into consideration by the Supervisors.

### 3. Consent Agenda

- A. Approval of the Minutes of the August 17, 2020 Meeting (**Page 2**)
- B. Acceptance of the July 31, 2020 Financial Report (**Page 7**)
- C. Consideration of Engagement Letter for the Fiscal Year 2020 Audit (**Page 22**)

### 4. Staff Reports

- A. Engineer's Report
- B. Attorney's Report
- C. Manager's Report
  - i. Consideration of Joining FRS \$12,000.00 Yearly Budget Line Item
  - ii. Consideration of joining FASD \$1,500.00
  - iii. Discussion of Amenity Center Expansion and Architect Meeting Date
- D. Club Manager's Report and Action Items

### 5. Supervisor Requests/New Business

### 6. Audience Comment

### 7. Adjournment

**The next Workshop is scheduled for Tuesday, October 6, 2020 at 5:30 p.m.**

**The next Meeting is scheduled for Monday, October 19, 2020 at 5:30 p.m.**

#### District Office:

Inframark, Infrastructure Management Services  
2654 Cypress Ridge Blvd., Suite 101  
Wesley Chapel, Florida 33544  
813-991-1116 Ext. 1004

#### Meeting Location:

Teleconference Via Zoom  
<https://us02web.zoom.us/j/85815483659>  
Call-In Number: 1-929-205-6099  
Meeting ID: 858-1548-3659  
Passcode: 511310

**MINUTES OF MEETING**  
**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**  
**COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tampa Palms Open Space and Transportation Community Development District was held Monday, August 17, 2020 at 5:30 p.m. at the Lifesong Church, located at 6460 Tampa Palms Boulevard, Tampa, Florida.

Present and constituting a quorum were:

Lura Leigh Willhite	Chairperson
Brad van Rooyen	Vice Chairman
Rick Hamilton	Assistant Secretary
Leah Black	Assistant Secretary
Jay Krause	Assistant Secretary

Also present were:

Mark Vega	District Manager
Tonja Stewart	District Engineer (Via Phone)
Chet Benson	Field Manager
Members of the Public	

*Following is a summary of the discussions and actions taken at the August 17, 2020 Tampa Palms Open Space and Transportation Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Willhite called the meeting to order. Supervisors and staff introduced themselves, and a quorum was established.

**SECOND ORDER OF BUSINESS**

**Public Comments on Agenda Items (3)  
Minute Time Limit**

No comments.

**THIRD ORDER OF BUSINESS****Consent Agenda**

- A. Approval of the Minutes of the July 20, 2020 Meeting**
- B. Acceptance of the June 30, 2020 Financial Report**

On MOTION by Mr. Hamilton, seconded by Mr. van Rooyen, with all in favor, the Consent Agenda, comprised of the Minutes of the July 20, 2020 Meeting and acceptance of the June 30, 2020 Financial Report, was approved.

**FOURTH ORDER OF BUSINESS****Public Hearing to Consider Adoption of the Fiscal Year 2021 Budget**

On MOTION by Mr. van Rooyen, seconded by Mr. Hamilton, with all in favor, the Public Hearing to consider adoption of the Fiscal Year 2021 Budget was opened at 5:32 p.m.

- Mr. Vega noted three homes, 8315, 8317 and 8319 Torrington Avenue, are being assessed additionally for damage to the pond bank slope. Letters from two of the owners were distributed to the Board.
- The owner at 8317 Torrington Avenue commented. The pond was being treated, but not for runoff or other related issues. He believes maintenance of the sod will help to hold back some water coming from the properties. It was not properly addressed in the past. He presented photos.
  - Ms. Stewart explained to the Board this is considered an illicit discharge due to the roof drainage systems, to a point in which the discharge creates a velocity which causes erosion.
  - The grading would be difficult to change.
  - The pavers were not problematic.
  - The work cannot happen until January.
  - The illicit discharge needs to be addressed separately.
  - The damage is isolated to one area.

On MOTION by Ms. Willhite, seconded by Mr. van Rooyen, with all in favor, the Public Hearing to consider adoption of the Fiscal Year 2021 Budget was closed at 6:02 p.m.

**A. Fiscal Year 2020 Budget Discussion**

- The Board concurred the ponds must be repaired.
- Mr. Vega has many emails from Richmond residents who are opposed to the paver project. They are not in favor of having the CDD repairing the pavers. They are in favor of having the pavers removed and the City paving the area.

On MOTION by Ms. Willhite, seconded by Mr. Krause, with all in favor, the Florida Statute Chapter 170 assessment shall not be applied, and removal by the City of all pavers, with the City paving those areas with asphalt, was approved.

- Mr. Vega will contact the City to determine when the work will start and how long it will take.

**B. Consideration of Resolution 2020-05, Adopting the Fiscal Year 2021 Budget**

On MOTION by Mr. Hamilton, seconded by Mr. Krause, with all in favor, Resolution 2020-05, Relating to the Annual Appropriations of the District and Adopting the Budget for the Fiscal Year Beginning October 1, 2020; and Ending September 30, 2021, and Referencing the Maintenance and Benefit Special Assessments to be Levied by the District for Said Fiscal Year, was adopted as amended.

**C. Consideration of Resolution 2020-06, Levying Assessments for Fiscal Year 2021**

On MOTION by Ms. Willhite, seconded by Mr. van Rooyen, with all in favor, Resolution 2020-06, Levying and Imposing a Non-Ad Valorem Maintenance Special Assessment for the District for Fiscal Year 2021, was adopted.

**FIFTH ORDER OF BUSINESS****Staff Reports****A. Engineer**

No report.

*The record shall reflect Ms. Stewart exited the meeting.*

**B. Attorney's Report**

No report.

**C. Manager's Report****i. Fiscal Year 2021 Meeting Schedule**

- There is a statement in the event there are more virtual meetings.

- The Board will try to meet virtually as long as possible.

- The schedule is the same as previous years.

**ii. Discussion of Clubhouse Expansion**

- The Board will discuss this at the workshop.

- This is a merger of Areas 3 and 7, as there are no amenities in Area 3.

- There may be a new clubhouse, according to the plan.

- Areas 3, 6 and 7 could become one area.

- This would be part of next year's budget. However, an architect will be needed, among other items, as this is a major project. Therefore, the Board will need to make decisions soon.

**D. Club Manager's Report and Action Items**

No report or action items.

**SIXTH ORDER OF BUSINESS****Supervisor Requests/New Business**

- There have been no issues with occupancy at the pool.

- Ms. Willhite commented the landscaping looks good throughout the communities.

Rainmaker is doing a great job.

**SEVENTH ORDER OF BUSINESS****Audience Comment**

No comments from the audience.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. van Rooyen, seconded by Mr. Krause, with all in favor, the meeting was adjourned at approximately 6:30 p.m.

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Mark Vega  
Secretary

**Tampa Palms Open Space and Transportation  
Community Development District**

**Financial Report**

*July 31, 2020*

Prepared by



**Tampa Palms Open Space and Transportation**  
Community Development District

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**Tampa Palms Open Space and Transportation  
Community Development District**

**Financial Statements**

(Unaudited)

*July 31, 2020*

**Balance Sheet**

July 31, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND AREA 3	GENERAL FUND AREA 6	GENERAL FUND AREA 7	TOTAL
<b>ASSETS</b>					
Cash - Checking Account	\$ 1,046,300	\$ -	\$ -	\$ -	\$ 1,046,300
Accounts Receivable	-	-	-	17,000	17,000
Assessments Receivable	-	993	346	728	2,067
Allow-Doubtful Collections	-	(993)	(346)	(728)	(2,067)
Due From Other Funds	-	1,563,993	676,683	1,111,635	3,352,311
Investments:					
Certificates of Deposit - 12 Months	212,509	-	-	-	212,509
Certificates of Deposit - Other	778,676	-	-	-	778,676
Money Market Account	1,339,246	-	-	-	1,339,246
Prepaid Items	8,777	-	-	2,365	11,142
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	8,965	21,255	24,388	54,608
<b>TOTAL ASSETS</b>	<b>\$ 3,385,508</b>	<b>\$ 1,572,958</b>	<b>\$ 698,523</b>	<b>\$ 1,155,388</b>	<b>\$ 6,812,377</b>

**LIABILITIES**

Accounts Payable	\$ -	\$ 676	\$ 271	\$ 2,979	\$ 3,926
Accrued Expenses	-	-	12,150	-	12,150
Accrued Wages Payable	-	-	-	2,910	2,910
Accrued Taxes Payable	536	-	-	6,842	7,378
Sales Tax Payable	-	-	-	81	81
Deposits	-	-	366	14,746	15,112
Due To Other Funds	3,352,311	-	-	-	3,352,311
<b>TOTAL LIABILITIES</b>	<b>3,352,847</b>	<b>676</b>	<b>12,787</b>	<b>27,558</b>	<b>3,393,868</b>

**FUND BALANCES**

**Nonspendable:**

Prepaid Items	8,777	-	-	2,365	11,142
Deposits	-	8,965	21,840	24,388	55,193

**Assigned to:**

Operating Reserves	-	110,585	134,019	219,416	464,020
Reserves - Clubhouse/Cabana	-	100,000	8,395	-	108,395
Reserves - Court Amenities	-	-	23,339	21,801	45,140
Reserves - Fences	-	-	41,406	-	41,406
Reserves- Irrigation/Landscape	-	38,500	11,464	45,010	94,974
Reserves - Monuments/Signage	-	33,234	20,892	-	54,126

**Balance Sheet**

July 31, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>GENERAL FUND AREA 3</b>	<b>GENERAL FUND AREA 6</b>	<b>GENERAL FUND AREA 7</b>	<b>TOTAL</b>
Reserves - Other	-	-	21,716	49,070	70,786
Reserves - Parking Lots	-	-	25,808	-	25,808
Reserves - Playground	-	-	-	47,009	47,009
Reserves - Ponds	-	29,500	11,758	45,010	86,268
Reserves - Highwoods Streetl.	-	-	17,048	-	17,048
Reserves - Swimming Pools	-	-	26,034	103,320	129,354
<b>Unassigned:</b>	23,884	1,251,498	322,017	570,441	2,167,840
<b>TOTAL FUND BALANCES</b>	<b>\$ 32,661</b>	<b>\$ 1,572,282</b>	<b>\$ 685,736</b>	<b>\$ 1,127,830</b>	<b>\$ 3,418,509</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 3,385,508</b>	<b>\$ 1,572,958</b>	<b>\$ 698,523</b>	<b>\$ 1,155,388</b>	<b>\$ 6,812,377</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 5,000	\$ 4,167	\$ 5,149	\$ 982
Interest - Tax Collector	-	-	133	133
Special Assmnts- Tax Collector	339,908	339,908	338,965	(943)
Special Assmnts- Developer	133,528	133,528	133,528	-
Special Assmnts- Discounts	(13,596)	(13,596)	(12,428)	1,168
<b>TOTAL REVENUES</b>	<b>464,840</b>	<b>464,007</b>	<b>465,347</b>	<b>1,340</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	8,000	6,667	5,467	1,200
FICA Taxes	612	510	428	82
ProfServ-Engineering	9,000	7,500	560	6,940
ProfServ-Legal Services	5,000	4,167	1,550	2,617
ProfServ-Mgmt Consulting Serv	35,583	29,653	29,794	(141)
ProfServ-Special Assessment	-	-	6,128	(6,128)
Auditing Services	3,993	3,993	1,151	2,842
Postage and Freight	300	250	145	105
Insurance - General Liability	9,772	9,772	9,293	479
Printing and Binding	1,623	1,353	58	1,295
Legal Advertising	909	758	1,025	(267)
Miscellaneous Services	2,296	1,913	470	1,443
Misc-Assessmnt Collection Cost	6,798	6,798	6,531	267
Office Supplies	75	63	-	63
Annual District Filing Fee	55	55	54	1
<b>Total Administration</b>	<b>84,016</b>	<b>73,452</b>	<b>62,654</b>	<b>10,798</b>
<b><u>Field</u></b>				
ProfServ-Field Management	7,463	6,219	8,583	(2,364)
Contracts-Landscape	114,000	95,000	102,750	(7,750)
Electricity - Streetlighting	70,000	58,333	64,667	(6,334)
Electricity - Fountain	5,700	4,750	465	4,285
R&M-Irrigation	7,500	6,250	30,989	(24,739)
R&M-Landscape Renovations	30,000	25,000	68,633	(43,633)
R&M-Ponds	13,750	11,458	7,715	3,743
R&M-Street Signs	3,000	2,500	-	2,500
Misc-Holiday Decor	10,000	8,333	5,500	2,833

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Misc-Contingency	13,043	10,869	1,347	9,522
Op Supplies - General	1,000	833	399	434
Reserve - Clubhouse/Cabana	100,000	100,000	-	100,000
Reserve - Monuments/Signage	10,000	10,000	33,590	(23,590)
Reserve - Ponds	10,000	10,000	-	10,000
<b>Total Field</b>	<b>395,456</b>	<b>349,545</b>	<b>324,638</b>	<b>24,907</b>
<b>TOTAL EXPENDITURES</b>	<b>479,472</b>	<b>422,997</b>	<b>387,292</b>	<b>35,705</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(14,632)	41,010	78,055	37,045
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(14,632)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(14,632)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (14,632)	\$ 41,010	\$ 78,055	\$ 37,045
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>1,494,227</b>	<b>1,494,227</b>	<b>1,494,227</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,479,595</b>	<b>\$ 1,535,237</b>	<b>\$ 1,572,282</b>	

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 2,700	\$ 2,250	\$ 1,929	\$ (321)
Interest - Tax Collector	-	-	133	133
Special Assmnts- Tax Collector	615,334	615,334	613,628	(1,706)
Special Assmnts- Discounts	(24,613)	(24,613)	(22,499)	2,114
<b>TOTAL REVENUES</b>	<b>593,421</b>	<b>592,971</b>	<b>593,191</b>	<b>220</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	8,000	6,667	5,467	1,200
FICA Taxes	612	510	428	82
ProfServ-Arbitrage Rebate	600	500	-	500
ProfServ-Engineering	9,000	7,500	423	7,077
ProfServ-Legal Services	5,000	4,167	279	3,888
ProfServ-Mgmt Consulting Serv	27,710	23,092	22,502	590
ProfServ-Special Assessment	-	-	4,628	(4,628)
Auditing Services	3,500	3,500	869	2,631
Postage and Freight	128	107	110	(3)
Insurance - General Liability	9,772	9,772	9,293	479
Printing and Binding	1,226	1,022	34	988
Legal Advertising	687	573	774	(201)
Miscellaneous Services	5,000	4,167	229	3,938
Misc-Assessmnt Collection Cost	12,307	12,307	11,823	484
Office Supplies	100	83	-	83
Annual District Filing Fee	41	41	41	-
<b>Total Administration</b>	<b>83,683</b>	<b>74,008</b>	<b>56,900</b>	<b>17,108</b>
<b><u>Field</u></b>				
Payroll-Pool Monitors	10,000	8,333	5,489	2,844
FICA Taxes	765	638	420	218
ProfServ-Field Management	16,689	13,908	8,583	5,325
Contracts-Landscape	97,720	81,433	82,033	(600)
Communication - Telephone	1,200	1,000	1,269	(269)
Electricity - Streetlighting	137,300	114,417	100,232	14,185
Utility - Water	7,520	6,267	6,313	(46)
Electricity - Fountain	3,960	3,300	-	3,300
R&M-Court Maintenance	7,500	6,250	643	5,607
R&M-Equipment	13,300	11,083	1,760	9,323
R&M-Irrigation	11,000	9,167	24,518	(15,351)

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
R&M-Landscape Renovations	25,000	20,833	35,535	(14,702)
R&M-Ponds	14,568	12,140	12,140	-
R&M-Pools	8,000	6,667	5,471	1,196
R&M-Streetlights	7,585	6,321	-	6,321
Misc-Holiday Lighting	5,000	4,167	4,500	(333)
Misc-Contingency	70,438	58,698	8,628	50,070
Op Supplies - General	4,000	3,333	1,961	1,372
Reserve - Clubhouse/Cabana	2,385	2,385	-	2,385
Reserve - Court Amenities	10,034	10,034	-	10,034
Reserve - Fences	8,937	8,937	-	8,937
Reserve - Irrigation/Landscape	2,594	2,594	-	2,594
Reserve - Monuments/Signage	12,022	12,022	-	12,022
Reserve - Other	21,716	21,716	-	21,716
Reserve - Parking Lot	798	798	-	798
Reserve - Ponds	2,888	2,888	-	2,888
Reserve -Highwoods Streelights	16,988	16,988	-	16,988
Reserve - Swimming Pools	2,200	2,200	27,342	(25,142)
<b>Total Field</b>	<b>522,107</b>	<b>448,517</b>	<b>326,837</b>	<b>121,680</b>
<b>TOTAL EXPENDITURES</b>	<b>605,790</b>	<b>522,525</b>	<b>383,737</b>	<b>138,788</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(12,369)	70,446	209,454	139,008
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(12,369)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(12,369)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (12,369)	\$ 70,446	\$ 209,454	\$ 139,008
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>476,282</b>	<b>476,282</b>	<b>476,282</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 463,913</b>	<b>\$ 546,728</b>	<b>\$ 685,736</b>	

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 4,000	\$ 3,333	\$ 3,168	\$ (165)
Room Rentals	5,000	4,167	2,183	(1,984)
Interest - Tax Collector	-	-	133	133
Special Assmnts- Tax Collector	1,107,092	1,107,092	1,104,020	(3,072)
Special Assmnts- Discounts	(44,284)	(44,284)	(40,479)	3,805
Other Miscellaneous Revenues	100	83	2,743	2,660
Access Cards	-	-	750	750
<b>TOTAL REVENUES</b>	<b>1,071,908</b>	<b>1,070,391</b>	<b>1,072,518</b>	<b>2,127</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	8,000	6,667	5,467	1,200
FICA Taxes	612	510	428	82
ProfServ-Dissemination Agent	1,000	833	-	833
ProfServ-Engineering	6,000	5,000	830	4,170
ProfServ-Legal Services	5,000	4,167	429	3,738
ProfServ-Mgmt Consulting Serv	52,448	43,707	44,155	(448)
ProfServ-Special Assessment	-	-	9,081	(9,081)
Auditing Services	5,035	4,196	1,705	2,491
Postage and Freight	500	417	215	202
Insurance - General Liability	12,830	12,830	9,293	3,537
Printing and Binding	600	500	77	423
Legal Advertising	1,000	833	1,519	(686)
Miscellaneous Services	1,000	833	386	447
Misc-Assessmnt Collection Cost	22,142	18,452	21,271	(2,819)
Office Supplies	250	208	-	208
Annual District Filing Fee	80	80	80	-
<b>Total Administration</b>	<b>116,497</b>	<b>99,233</b>	<b>94,936</b>	<b>4,297</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>Field</b>				
Payroll-Part Time	87,550	72,958	59,447	13,511
Payroll-Part Time Club Suprvsr	30,900	25,750	24,221	1,529
Payroll-Site Manager	74,263	61,886	58,596	3,290
FICA Taxes	14,743	12,286	12,166	120
Life and Health Insurance	6,500	5,417	7,229	(1,812)
Workers' Compensation	9,038	7,532	-	7,532
Contracts-Security Services	3,750	3,125	3,935	(810)
Contracts-Landscape	44,800	37,333	35,344	1,989
Contracts-Irrigation	6,600	5,500	-	5,500
Contracts-Pools	20,100	16,750	10,975	5,775
Contracts-Lakes	4,500	3,750	-	3,750
Contracts-Pest Control	965	805	805	-
Communication - Mobile	1,452	1,210	956	254
Communication - Teleph - Field	4,548	3,790	3,329	461
Electricity - Streetlighting	242,800	202,333	165,858	36,475
Utility - Water	30,000	25,000	20,976	4,024
Utility - Refuse Removal	11,000	9,167	11,750	(2,583)
Electricity - Fountain	4,000	3,333	2,277	1,056
Rentals & Leases	3,120	2,600	5,490	(2,890)
Rental-Fitness Equipment	18,828	15,690	10,983	4,707
R&M-General	30,000	25,000	17,129	7,871
R&M-Court Maintenance	7,500	6,250	10,788	(4,538)
R&M-Electrical	8,000	6,667	4,232	2,435
R&M-Gate	2,000	1,667	-	1,667
R&M-Irrigation	4,000	3,333	4,045	(712)
R&M-Landscape Renovations	13,000	10,833	9,577	1,256
R&M-Pest Control	100	83	-	83
R&M-Ponds	7,000	5,833	3,817	2,016
R&M-Pools	23,000	19,167	9,940	9,227
R&M-Plumbing	4,000	3,333	1,100	2,233
R&M-Painting	10,000	8,333	8,631	(298)
Misc-Access Cards	3,250	2,708	1,175	1,533
Misc-Holiday Lighting	4,000	3,333	4,000	(667)
Misc-Special Events	15,000	12,500	7,843	4,657
Misc-Clubhouse Activities	4,000	3,333	1,502	1,831
Misc-Contingency	4,754	3,962	27,429	(23,467)
Misc-Web Hosting	309	258	643	(385)
Cleaning Supplies	2,500	2,083	3,163	(1,080)

**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending July 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Op Supplies - General	20,000	16,667	11,563	5,104
Reserve - Clubhouse	56,944	56,944	-	56,944
Reserve - Court Amenities	11,361	11,361	-	11,361
Reserve - Other	49,070	49,070	-	49,070
Reserve - Playground	6,999	6,999	-	6,999
Reserve - Swimming Pools	70,872	70,872	-	70,872
<b>Total Field</b>	<b>977,116</b>	<b>846,804</b>	<b>560,914</b>	<b>285,890</b>
<b>TOTAL EXPENDITURES</b>	<b>1,093,613</b>	<b>946,037</b>	<b>655,850</b>	<b>290,187</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(21,705)	124,354	416,668	292,314
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(21,705)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(21,705)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (21,705)	\$ 124,354	\$ 416,668	\$ 292,314
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>711,162</b>	<b>711,162</b>	<b>711,162</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 689,457</b>	<b>\$ 835,516</b>	<b>\$ 1,127,830</b>	

**Tampa Palms Open Space and Transportation  
Community Development District**

**Supporting Schedules**

*July 31, 2020*

# Tampa Palms Open Space & Transportation

Community Development District

## Non-Ad Valorem Special Assessments (Hillsborough County Tax Collector - Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2020

					ALLOCATION		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	Area 3 General Fund Assessments	Area 6 General Fund Assessments	Area 7 General Fund Assessments
Assessments Levied				\$ 2,062,336	\$ 339,908	\$ 615,336	\$ 1,107,093
Allocation %				100%	16.47%	29.84%	53.68%
11/05/19	\$ 23,172	\$ 1,196	\$ 473	\$ 24,841	\$ 4,094	\$ 7,412	\$ 13,335
11/15/19	120,438	5,106	2,458	128,001	21,097	38,191	68,713
11/22/19	101,618	4,287	2,074	107,980	17,797	32,218	57,965
12/06/19	1,389,578	59,036	28,359	1,476,973	243,430	440,682	792,861
12/12/19	91,279	3,737	1,863	96,879	15,967	28,906	52,006
01/08/20	64,123	2,212	1,309	67,643	11,149	20,183	36,312
02/05/20	30,802	687	629	32,117	5,293	9,583	17,241
03/04/20	22,661	263	462	23,387	3,855	6,978	12,554
04/07/20	35,437	24	723	36,184	5,964	10,796	19,424
05/05/20	24,796	(28)	506	25,274	4,166	7,541	13,568
05/06/20	180	-	4	184	30	55	99
06/05/20	13,484	(401)	275	13,358	2,202	3,986	7,171
06/12/20	24,014	(714)	490	23,791	3,921	7,098	12,771
TOTAL	\$ 1,941,583	\$ 75,406	\$ 39,624	\$ 2,056,613	\$ 338,965	\$ 613,628	\$ 1,104,020
% COLLECTED				99.72%	99.72%	99.72%	99.72%
TOTAL OUTSTANDING				\$ 5,723	\$ 943	\$ 1,708	\$ 3,073

**Cash and Investment Report  
7/31/2020**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Wells Fargo	0.35%	n/a	\$ 111,381
Checking Account - Operating	Valley National	0.05%	n/a	\$ 934,919
		<b>Subtotal</b>		<u>\$ 1,046,300</u>
Certificate of Deposit - 12 Months	Valley National	1.52%	01/31/21	212,509
		<b>Subtotal</b>		<u>\$ 212,509</u>
Certificate of Deposit - 37 Months	Valley National	1.75%	11/30/20	258,101
Certificate of Deposit - 37 Months	Valley National	1.75%	11/30/20	258,101
Certificate of Deposit - 37 Months	Valley National	1.75%	11/30/20	262,474
		<b>Subtotal</b>		<u>\$ 778,676</u>
Money Market Account	Bank United	0.30%	n/a	1,339,246
		<b>Subtotal</b>		<u>\$ 1,339,246</u>
		<b>Total</b>		<u><u>\$ 3,376,731</u></u>



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

August 14, 2020

Tampa Palms Open Space and Transportation  
Community Development District  
c/o Inframark Infrastructure Management Services  
210 North University Drive, Suite 702  
Coral Springs, FL 33071

### **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Tampa Palms Open Space and Transportation Community Development District (TPOST), which comprise governmental activities, a discretely presented component unit and each major fund for the General Fund as of and for the year ended September 30, 2020 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2020.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

### **The Responsibility of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

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Private Companies practice Section

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Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Tampa Palms Open Space and Transportation  
Community Development District  
August 14, 2020  
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In making our risk assessments, we consider internal control relevant to TPOST Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by TPOST Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund

Tampa Palms Open Space and Transportation  
Community Development District  
August 14, 2020  
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## **The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework**

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Tampa Palms Open Space and Transportation  
Community Development District  
August 14, 2020  
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Management is responsible for identifying and ensuring that TPOST Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud, or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud, or suspected fraud affecting the entity.

TPOST Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, TPOST Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on TPOST Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, TPOST Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of TPOST Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

### **Records and Assistance**

If circumstances arise relating to the condition of the TPOST Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements, because of error, fraudulent financial reporting, or misappropriation of assets, which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including: declining to express an opinion, issuing a report, or withdrawing from engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the TPOST Community Development District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Tampa Palms Open Space and Transportation  
Community Development District  
August 14, 2020  
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The assistance to be supplied, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with an Inframark accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

### **Fees, Costs, and Access to Workpapers**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the years ending September 30, 2020 will not exceed \$3,725, unless the scope of the engagement is changed, the assistance which TPOST Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case, we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by TPOST Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for TPOST Community Development District, TPOST Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

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Community Development District  
August 14, 2020  
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### **Information Security – Miscellaneous Terms**

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of TPOST Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. TPOST Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of TPOST Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

### **Reporting**

We will issue a written report upon completion of our audit of TPOST Community Development District's financial statements. Our report will be addressed to the Board of TPOST Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on TPOST Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines & Frank and TPOST Community Development District, superseding all proposals, oral or written, and all other communication, with respect to the terms of the engagement between the parties.



Tampa Palms Open Space and Transportation  
Community Development District  
August 14, 2020  
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Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
J. W. GAINES, CPA

Confirmed on behalf of the addressee:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_, \_\_\_\_\_

## Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs PA*  
**BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA**  
Signed Electronically by Baggett, Reutimann & Associates, CPAs PA. U.S. 18161 email [jbaggett@brpa.com](mailto:jbaggett@brpa.com)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,  
ELAM, GAINES AND FRANK AND TAMPA PALMS OPEN SPACE AND  
TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT  
(DATED AUGUST 14, 2020)**

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**INFRAMARK  
INFRASTRUCTURE MANAGEMENT SERVICES  
210 NORTH UNIVERSITY DRIVE, SUITE 702  
CORAL SPRINGS, FL 33071  
TELEPHONE: 954-603-0033  
EMAIL: \_\_\_\_\_**

**Auditor: J.W. Gaines**

**District: TPOST CDD**

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

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

**Title: Director**

**Title: \_\_\_\_\_**

**Date: August 14, 2020**

**Date: \_\_\_\_\_**