

# **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, Club Manager

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## **Regular Meeting Agenda** Tuesday, April 19, 2022 – 5:30 p.m.

- 1. Roll Call**
- 2. Public Comments (3) Minute Time Limit**
- 3. Consent Agenda**
  - A. Approval of the Minutes of the March 15, 2022 Meeting (P. 2)
  - B. Approval of the February 28, 2022 Financial Report (P. 4)
  - C. Acceptance of the Fiscal Year 2021 Audit (P. 17)
- 4. Staff Reports**
  - A. Engineer's Report
  - B. Attorney's Report
  - C. Manager's Report
  - D. Club Manager's Report
- 5. Supervisor Requests/New Business**
- 6. Adjournment**

**The next Workshop is scheduled for Tuesday, May 3, 2022 at 5:30 p.m.**

**The next Meeting is scheduled for Tuesday, May 17, 2022 at 5:30 p.m.**

### **District Office:**

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

### **Meeting Location:**

West Meadows Community Center  
8401 New Tampa Boulevard  
Tampa, Florida 33647  
813-977-1160

**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 Tuesday, March 15, 2022 at 5:30 p.m. at the West Meadows Community Center, located at 8401 New Tampa Boulevard, Tampa, Florida.

Present and constituting a quorum were:

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

Also present were:

Mark Vega	District Manager
Chet Benson	Club Manager

*Following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Vega called the meeting to order at 5:32 p.m. Supervisors introduced themselves and a quorum was established.

On MOTION by Mr. Hamilton, seconded by Mr. Krause, with all in favor, Mr. van Rooyen was authorized to attend the meeting via phone. 3-0

**SECOND ORDER OF BUSINESS**

**Public Comments (3) Minute Time Limit**

None.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. **Approval of the Minutes of the November 16, 2021 Meeting and Minutes of the February 15, 2022 Meeting**
- B. **Approval of the January 31, 2022 Financial Report**
- C. **Resolution 2022-01, General Election**

On MOTION by Mr. Hamilton, seconded by Mr. Krause, with all in favor, the Consent Agenda, comprised of the Minutes of the November 16, 2022 Meeting, the Minutes of the February 15, 2022 Meeting, the January 31, 2022 Financial Report and Resolution 2022-01, General Election was approved. 4-0

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

- A. Engineer's Report**
  - None.
- B. Attorney's Report**
  - None.
- C. Manager's Report**
  - Discussion ensued on West Meadows expansion plans.
  - i. Consideration of Wastewater Service Commitment for Combined Outstanding Fees of \$11,111.91**

On MOTION by Ms. Willhite, seconded by Mr. Hamilton, with all in favor, the Wastewater Service Commitment for Combined Outstanding Fees of \$11,111.91 was approved. 4-0

- ii. Stormwater Mitigation Credit for Folios 0335820868, 0335820870, 0335820872 and 0335821188**  
This item was discussed.

- D. Club Manager's Report**
  - The Rainmaker Area 6 monument plant upgrades was discussed

On MOTION by Mr. van Rooyen, seconded by Mr. Hamilton, with all in favor, the Rainmaker Area 6 monument plant upgrades for \$53,000 was approved. 4-0

**FIFTH ORDER OF BUSINESS**

**Supervisor Requests/New Business**

None.

**SIXTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Hamilton, seconded by Mr. Krause, with all in favor, the meeting was adjourned at 6:06 p.m. 4-0

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Mark Vega  
District Manager

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

### **Financial Report**

*February 28, 2022*

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)**

***February 28, 2022***

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

Agenda Page 7  
**Governmental Funds****Balance Sheet**  
February 28, 2022

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND AREA 3	GENERAL FUND AREA 6	GENERAL FUND AREA 7	TOTAL
<b>ASSETS</b>					
Cash - Checking Account	\$ 1,560,901	\$ -	\$ -	\$ -	\$ 1,560,901
Accounts Receivable	-	-	-	17,000	17,000
Assessments Receivable	-	1,011	1,015	1,836	3,862
Allow-Doubtful Collections	-	(1,011)	(1,015)	(1,836)	(3,862)
Due From Other Funds	-	1,734,996	1,204,394	1,852,012	4,791,402
Investments:					
Money Market Account	3,286,004	-	-	-	3,286,004
Prepaid Items	-	-	593	1,235	1,828
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	8,965	21,255	24,388	54,608
<b>TOTAL ASSETS</b>	<b>\$ 4,846,905</b>	<b>\$ 1,743,961</b>	<b>\$ 1,226,827</b>	<b>\$ 1,894,635</b>	<b>\$ 9,712,328</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 2,242	\$ 16,020	\$ 11,971	\$ 12,315	\$ 42,548
Accrued Expenses	-	750	11,717	23,339	35,806
Deposits	-	-	366	14,746	15,112
Due To Other Funds	4,791,402	-	-	-	4,791,402
<b>TOTAL LIABILITIES</b>	<b>4,793,644</b>	<b>16,770</b>	<b>24,054</b>	<b>50,400</b>	<b>4,884,868</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid Items	-	-	593	1,235	1,828
Deposits	-	8,965	21,840	24,388	55,193
<b>Assigned to:</b>					
Operating Reserves	-	112,569	134,451	223,955	470,975
Reserves - Clubhouse	-	-	-	101,888	101,888
Reserves - Clubhouse/Cabana	-	200,000	-	-	200,000
Reserves - Court Amenities	-	-	43,407	22,015	65,422
Reserves - Fences	-	-	59,280	-	59,280
Reserves- Irrigation/Landscape	-	38,500	16,652	90,020	145,172
Reserves - Monuments/Signage	-	4,644	44,936	-	49,580
Reserves - Other	-	-	65,148	147,210	212,358
Reserves - Parking Lots	-	-	27,404	-	27,404
Reserves - Playground	-	-	-	61,007	61,007
Reserves - Ponds	-	44,238	17,534	90,020	151,792
Reserves - Highwoods Streetl.	-	-	51,024	-	51,024
Reserves - Swimming Pools	-	-	3,092	141,875	144,967
<b>Unassigned:</b>	<b>53,261</b>	<b>1,318,275</b>	<b>717,412</b>	<b>940,622</b>	<b>3,029,570</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 53,261</b>	<b>\$ 1,727,191</b>	<b>\$ 1,202,773</b>	<b>\$ 1,844,235</b>	<b>\$ 4,827,460</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 4,846,905</b>	<b>\$ 1,743,961</b>	<b>\$ 1,226,827</b>	<b>\$ 1,894,635</b>	<b>\$ 9,712,328</b>

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

For the Period Ending February 28, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>					
Interest - Investments	\$ 4,100	\$ 1,708	\$ 1,978	\$ 270	48.24%
Interest - Tax Collector	-	-	5	5	0.00%
Special Assmnts- Tax Collector	344,921	302,581	329,189	26,608	95.44%
Special Assmnts- Developer	135,483	-	-	-	0.00%
Special Assmnts- Discounts	(13,797)	(11,479)	(13,009)	(1,530)	94.29%
<b>TOTAL REVENUES</b>	<b>470,707</b>	<b>292,810</b>	<b>318,163</b>	<b>25,353</b>	<b>67.59%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	8,000	3,333	3,067	266	38.34%
FICA Taxes	612	255	235	20	38.40%
ProfServ-Engineering	5,000	2,083	9,244	(7,161)	184.88%
ProfServ-Legal Services	2,000	833	113	720	5.65%
ProfServ-Mgmt Consulting	37,848	15,770	15,744	26	41.60%
ProfServ-Special Assessment	8,147	8,147	7,986	161	98.02%
Auditing Services	3,993	1,997	-	1,997	0.00%
Postage and Freight	165	69	67	2	40.61%
Insurance - General Liability	11,824	5,912	6,200	(288)	52.44%
Printing and Binding	116	49	1	48	0.86%
Legal Advertising	1,500	625	-	625	0.00%
Miscellaneous Services	500	208	-	208	0.00%
Misc-Assessment Collection Cost	6,898	5,708	6,324	(616)	91.68%
Office Supplies	75	31	-	31	0.00%
Annual District Filing Fee	54	54	54	-	100.00%
<b>Total Administration</b>	<b>86,732</b>	<b>45,074</b>	<b>49,035</b>	<b>(3,961)</b>	<b>56.54%</b>
<b>Field</b>					
Florida Retirement System	6,667	2,778	2,001	777	30.01%
ProfServ-Field Management	10,928	4,553	4,420	133	40.45%
Contracts-Landscape	123,300	51,375	51,375	-	41.67%
Electricity - Streetlights	85,000	35,417	42,228	(6,811)	49.68%
Electricity - Fountain	1,500	625	-	625	0.00%
R&M-Irrigation	4,400	1,833	17,235	(15,402)	391.70%
R&M-Landscape Renovations	12,000	5,000	540	4,460	4.50%
R&M-Ponds	7,680	3,200	5,567	(2,367)	72.49%
R&M-Street Signs	1,500	625	-	625	0.00%
Holiday Decoration	10,000	4,167	5,500	(1,333)	55.00%
Misc-Contingency	-	-	7,335	(7,335)	0.00%



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

For the Period Ending February 28, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Op Supplies - General	1,000	417	3,999	(3,582)	399.90%
Reserve - Clubhouse/Cabana	100,000	100,000	-	100,000	0.00%
Reserve - Monuments/Signage	10,000	10,000	-	10,000	0.00%
Reserve - Ponds	10,000	10,000	-	10,000	0.00%
<b>Total Field</b>	<b>383,975</b>	<b>229,990</b>	<b>140,200</b>	<b>89,790</b>	<b>36.51%</b>
<b>TOTAL EXPENDITURES</b>	<b>470,707</b>	<b>275,064</b>	<b>189,235</b>	<b>85,829</b>	<b>40.20%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	17,746	128,928	111,182	0.00%
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to (Use of) Fund Balance	-	-	-	-	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 17,746	\$ 128,928	\$ 111,182	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>1,598,263</b>	<b>1,598,263</b>	<b>1,598,263</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,598,263</b>	<b>\$ 1,616,009</b>	<b>\$ 1,727,191</b>		

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

For the Period Ending February 28, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>					
Interest - Investments	\$ 1,000	\$ 417	\$ 665	\$ 248	66.50%
Interest - Tax Collector	-	-	5	5	0.00%
Special Assmnts- Tax Collector	667,675	445,117	637,221	192,104	95.44%
Special Assmnts- Discounts	(26,707)	(17,805)	(25,182)	(7,377)	94.29%
<b>TOTAL REVENUES</b>	<b>641,968</b>	<b>427,729</b>	<b>612,709</b>	<b>184,980</b>	<b>95.44%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	8,000	3,333	3,067	266	38.34%
FICA Taxes	612	255	235	20	38.40%
ProfServ-Engineering	5,000	2,083	6,982	(4,899)	139.64%
ProfServ-Legal Services	2,500	1,042	116	926	4.64%
ProfServ-Mgmt Consulting	28,835	12,015	11,891	124	41.24%
ProfServ-Special Assessment	5,069	5,069	5,442	(373)	107.36%
Auditing Services	3,500	1,750	-	1,750	0.00%
Postage and Freight	150	63	51	12	34.00%
Insurance - General Liability	11,824	5,912	4,683	1,229	39.61%
Printing and Binding	75	31	1	30	1.33%
Legal Advertising	750	313	-	313	0.00%
Miscellaneous Services	5,000	2,083	-	2,083	0.00%
Misc-Assessment Collection Cost	13,354	8,903	12,241	(3,338)	91.67%
Office Supplies	99	41	-	41	0.00%
Annual District Filing Fee	41	41	41	-	100.00%
<b>Total Administration</b>	<b>84,809</b>	<b>42,934</b>	<b>44,750</b>	<b>(1,816)</b>	<b>52.77%</b>
<b>Field</b>					
Payroll-Pool Monitors	10,000	4,167	2,950	1,217	29.50%
FICA Taxes	765	319	223	96	29.15%
Florida Retirement System	6,667	2,778	2,001	777	30.01%
ProfServ-Field Management	10,813	4,505	4,420	85	40.88%
Contracts-Landscape	98,440	41,017	41,017	-	41.67%
Communication - Telephone	1,200	500	852	(352)	71.00%
Electricity - Streetlights	137,300	57,208	58,152	(944)	42.35%
Utility - Water	7,520	3,133	4,146	(1,013)	55.13%
Electricity - Fountain	3,000	1,250	-	1,250	0.00%
R&M-Court Maintenance	40,000	16,667	374	16,293	0.94%
R&M-Irrigation	20,000	8,333	3,722	4,611	18.61%
R&M-Landscape Renovations	35,000	14,583	28,525	(13,942)	81.50%
R&M-Ponds	14,568	6,070	6,402	(332)	43.95%
R&M-Pools	8,000	3,333	3,055	278	38.19%
R&M-Streetlights	7,500	3,125	-	3,125	0.00%
Misc-Holiday Lighting	5,000	2,083	7,000	(4,917)	140.00%
Misc-Contingency	66,824	27,843	8,280	19,563	12.39%
Op Supplies - General	4,000	1,667	3,972	(2,305)	99.30%

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

For the Period Ending February 28, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Reserve - Clubhouse/Cabana	2,385	2,385	-	2,385	0.00%
Reserve - Court Amenities	10,034	10,034	-	10,034	0.00%
Reserve - Fences	8,937	8,937	-	8,937	0.00%
Reserve - Irrigation/Landscape	2,594	2,594	-	2,594	0.00%
Reserve - Monuments/Signage	12,022	12,022	-	12,022	0.00%
Reserve - Other	21,716	21,716	-	21,716	0.00%
Reserve - Parking Lot	798	798	-	798	0.00%
Reserve - Ponds	2,888	2,888	-	2,888	0.00%
Reserve -Highwoods Streetlights	16,988	16,988	-	16,988	0.00%
Reserve - Swimming Pools	2,200	2,200	-	2,200	0.00%
<b>Total Field</b>	<b>557,159</b>	<b>279,143</b>	<b>175,091</b>	<b>104,052</b>	<b>31.43%</b>

<b>TOTAL EXPENDITURES</b>	<b>641,968</b>	<b>322,077</b>	<b>219,841</b>	<b>102,236</b>	<b>34.24%</b>
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Excess (deficiency) of revenues

Over (under) expenditures

-	105,652	392,868	287,216	0.00%
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**OTHER FINANCING SOURCES (USES)**

Contribution to (Use of) Fund Balance

-	-	-	-	0.00%
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<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
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Net change in fund balance	\$ -	\$ 105,652	\$ 392,868	\$ 287,216	0.00%
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<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>809,905</b>	<b>809,905</b>	<b>809,905</b>		
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<b>FUND BALANCE, ENDING</b>	<b>\$ 809,905</b>	<b>\$ 915,557</b>	<b>\$ 1,202,773</b>		
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**Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending February 28, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b>REVENUES</b>					
Interest - Investments	\$ 1,600	\$ 667	\$ 921	\$ 254	57.56%
Room Rentals	5,000	2,083	1,642	(441)	32.84%
Interest - Tax Collector	-	-	5	5	0.00%
Special Assmnts- Tax Collector	1,139,060	759,373	1,087,106	327,733	95.44%
Special Assmnts- Discounts	(45,562)	(30,375)	(42,961)	(12,586)	94.29%
Other Miscellaneous Revenues	100	42	3,252	3,210	3252.00%
Access Cards	-	-	410	410	0.00%
<b>TOTAL REVENUES</b>	<b>1,100,198</b>	<b>731,790</b>	<b>1,050,375</b>	<b>318,585</b>	<b>95.47%</b>

**EXPENDITURES**
**Administration**

P/R-Board of Supervisors	8,000	3,333	3,067	266	38.34%
FICA Taxes	612	255	235	20	38.40%
ProfServ-Dissemination Agent	1,000	417	-	417	0.00%
ProfServ-Engineering	6,000	2,500	13,700	(11,200)	228.33%
ProfServ-Legal Services	3,000	1,250	113	1,137	3.77%
ProfServ-Mgmt Consulting	55,642	23,184	23,334	(150)	41.94%
ProfServ-Special Assessment	10,787	10,787	10,574	213	98.03%
Auditing Services	5,035	2,098	-	2,098	0.00%
Postage and Freight	450	188	99	89	22.00%
Insurance - General Liability	15,524	7,762	9,189	(1,427)	59.19%
Printing and Binding	200	83	1	82	0.50%
Legal Advertising	1,000	417	-	417	0.00%
Miscellaneous Services	500	208	-	208	0.00%
Misc-Assessment Collection Cost	22,780	9,530	20,883	(11,353)	91.67%
Office Supplies	250	104	-	104	0.00%
Annual District Filing Fee	80	80	80	-	100.00%
<b>Total Administration</b>	<b>130,860</b>	<b>62,196</b>	<b>81,275</b>	<b>(19,079)</b>	<b>62.11%</b>

**Field**

Payroll-Part Time	90,000	37,500	37,304	196	41.45%
Payroll-Part Time Club Suprvsr	40,000	16,667	18,128	(1,461)	45.32%
Payroll-Site Manager	78,786	32,828	30,677	2,151	38.94%
FICA Taxes	15,972	6,655	7,257	(602)	45.44%
Florida Retirement System	6,667	2,778	2,001	777	30.01%
Life and Health Insurance	10,500	4,375	3,027	1,348	28.83%
Workers' Compensation	9,038	3,766	-	3,766	0.00%
Contracts-Security Services	3,750	1,563	1,733	(170)	46.21%
Contracts-Landscape	42,345	17,644	20,006	(2,362)	47.25%
Contracts-Irrigation	6,600	2,750	-	2,750	0.00%
Contracts-Pools	20,100	8,375	7,625	750	37.94%
Contracts-Lakes	4,500	1,875	-	1,875	0.00%
Contracts-Pest Control	965	403	522	(119)	54.09%
Communication - Mobile	1,452	605	308	297	21.21%

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

For the Period Ending February 28, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Communication - Teleph - Field	4,548	1,895	1,545	350	33.97%
Electricity - Streetlights	242,800	101,167	108,585	(7,418)	44.72%
Utility - Water	25,000	10,417	14,365	(3,948)	57.46%
Utility - Refuse Removal	11,000	4,583	5,608	(1,025)	50.98%
Electricity - Fountain	3,500	1,458	1,836	(378)	52.46%
Rentals & Leases	9,420	3,925	4,302	(377)	45.67%
R&M-General	25,000	10,417	5,719	4,698	22.88%
R&M-Court Maintenance	10,500	4,375	-	4,375	0.00%
R&M-Electrical	9,500	3,958	2,243	1,715	23.61%
R&M-Gate	2,000	833	-	833	0.00%
R&M-Irrigation	4,500	1,875	1,198	677	26.62%
R&M-Landscape Renovations	12,000	5,000	10,430	(5,430)	86.92%
R&M-Pest Control	100	42	-	42	0.00%
R&M-Ponds	4,236	1,765	1,765	-	41.67%
R&M-Pools	15,000	6,250	125	6,125	0.83%
R&M-Plumbing	2,500	1,042	1,170	(128)	46.80%
R&M-Painting	9,000	3,750	-	3,750	0.00%
Misc-Access Cards	2,500	1,042	2,165	(1,123)	86.60%
Misc-Holiday Lighting	4,000	1,667	2,000	(333)	50.00%
Special Events	10,000	4,167	4,940	(773)	49.40%
Misc-Clubhouse Activities	4,000	1,667	332	1,335	8.30%
Misc-Contingency	15,663	6,526	8,299	(1,773)	52.98%
Misc-Web Hosting	650	271	-	271	0.00%
Cleaning Supplies	2,500	1,042	534	508	21.36%
Op Supplies - General	13,500	5,625	4,983	642	36.91%
Reserve - Clubhouse	56,944	56,944	17,250	39,694	30.29%
Reserve - Court Amenities	11,361	11,361	-	11,361	0.00%
Reserve - Other	49,070	49,070	-	49,070	0.00%
Reserve - Playground	6,999	6,999	-	6,999	0.00%
Reserve - Swimming Pools	70,872	70,872	8,100	62,772	11.43%
<b>Total Field</b>	<b>969,338</b>	<b>517,789</b>	<b>336,082</b>	<b>181,707</b>	<b>34.67%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,100,198</b>	<b>579,985</b>	<b>417,357</b>	<b>162,628</b>	<b>37.93%</b>
Excess (deficiency) of revenues					
Over (under) expenditures	-	151,805	633,018	481,213	0.00%
<b>OTHER FINANCING SOURCES (USES)</b>					
Contribution to (Use of) Fund Balance	-	-	-	-	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Net change in fund balance	\$ -	\$ 151,805	\$ 633,018	\$ 481,213	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>1,211,217</b>	<b>1,211,217</b>	<b>1,211,217</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,211,217</b>	<b>\$ 1,363,022</b>	<b>\$ 1,844,235</b>		

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

**Supporting Schedules**

*February 28, 2022*

# 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, 2022

					ALLOCATION		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	Area 3	Area 6	Area 7
					General Fund Assessments	General Fund Assessments	General Fund Assessments
Assessments Levied				\$ 2,151,656	\$ 344,921	\$ 667,675	\$ 1,139,060
Allocation %				100%	16.02%	31.03%	52.94%
11/04/21	\$ 26,904	\$ 1,316	\$ 549	\$ 28,769	\$ 4,612	\$ 8,927	\$ 15,230
11/17/21	197,982	8,418	4,040	210,440	33,735	65,301	111,404
11/24/21	226,478	9,629	4,622	240,729	38,590	74,700	127,439
12/01/21	835,630	35,503	17,054	888,187	142,381	275,611	470,195
12/07/21	453,933	19,300	9,264	482,497	77,347	149,722	255,428
12/13/21	91,563	3,799	1,869	97,231	15,587	30,172	51,473
01/05/22	76,124	2,597	1,554	80,275	12,868	24,910	42,496
02/04/22	24,302	590	496	25,388	4,070	7,878	13,440
TOTAL	\$ 1,932,916	\$ 81,153	\$ 39,447	\$ 2,053,516	\$ 329,189	\$ 637,221	\$ 1,087,106
% COLLECTED				95.44%	95.44%	95.44%	95.44%
TOTAL OUTSTANDING				\$ 98,140	\$ 15,732	\$ 30,454	\$ 51,954

**Cash and Investment Report  
2/28/2022**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Valley National	0.05%	n/a	\$ 1,560,901
		<b>Subtotal</b>		<u>\$ 1,560,901</u>
Money Market Account	Bank United	0.25%	n/a	3,286,004
		<b>Subtotal</b>		<u>\$ 3,286,004</u>
		<b>Total</b>		<u><u>\$ 4,846,905</u></u>



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

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

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

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

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

Certified Public Accountants PL

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FAX: 772/468-9278

## **REPORT OF INDEPENDENT AUDITORS**

To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District  
Hillsborough County, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Tampa Palms Open Space and Transportation Community Development District as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Districts, basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting 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 from 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. In making those risk assessments, the auditor considers internal control relevant to the entity'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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

- 1 -

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Private Companies practice Section

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To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of Tampa Palms Open Space and Transportation Community Development District, as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated March 23, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tampa Palms Open Space and Transportation Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 23, 2022

**Tampa Palms Open Space and Transportation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

Management's discussion and analysis of Tampa Palms Open Space and Transportation Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, and culture/recreation.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Tampa Palms Open Space and Transportation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total assets exceeded total liabilities by \$5,198,462 (net position). Unrestricted net position for Governmental Activities was \$3,672,647. Net investment in capital assets was \$1,525,815.
- ◆ Governmental activities revenues totaled \$2,141,181 while governmental activities expenses totaled \$1,729,739.

**Tampa Palms Open Space and Transportation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current assets	\$ 3,774,759	\$ 3,256,255
Capital assets	1,525,815	1,602,943
<b>Total Assets</b>	<b>5,300,574</b>	<b>4,859,198</b>
Current liabilities	102,112	72,178
Net position - net investment in capital assets	1,525,815	1,602,943
Net position - unrestricted	3,672,647	3,184,077
<b>Total Net Position</b>	<b>\$ 5,198,462</b>	<b>\$ 4,787,020</b>

The increase in current assets and unrestricted net position is the result of revenues exceeding expenditures at the fund level in the current year.

The increase in current liabilities is related to an increase in accounts payable in the current year.

The decrease in capital assets and net investment in capital assets was primarily due to depreciation in the current year.

**Tampa Palms Open Space and Transportation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Program Revenues:		
Charges for services	\$ 2,115,852	\$ 2,118,198
General Revenues:		
Investment earnings	9,861	32,730
Miscellaneous	15,468	6,075
Total Revenues	<u>2,141,181</u>	<u>2,157,003</u>
Expenses:		
General government	242,946	238,238
Physical environment	1,267,130	1,298,574
Culture and recreation	219,663	231,192
Total Expenses	<u>1,729,739</u>	<u>1,768,004</u>
Change in Net Position	411,442	388,999
Net Position - Beginning of Year	<u>4,787,020</u>	<u>4,398,021</u>
Net Position - End of Year	<u>\$ 5,198,462</u>	<u>\$ 4,787,020</u>

s

The decrease in physical environment is primarily related to less use of the reserves for signage and swimming pools in the current year.



**Tampa Palms Open Space and Transportation Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets activity as of September 30, 2021 and 2020:

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Land and improvements	\$ 274,965	\$ 274,965
Construction in progress	34,005	34,005
Buildings	664,355	664,355
Infrastructure	1,068,913	1,040,057
Equipment	395,302	416,838
Accumulated depreciation	(911,725)	(827,277)
Total Capital Assets, Net	<u>\$ 1,525,815</u>	<u>\$ 1,602,943</u>

The activity for the year consisted of depreciation of \$112,583, additions to equipment of \$12,000 and infrastructure of \$46,856 and the disposal of equipment and infrastructure with a net loss of \$23,401.

**General Fund Budgetary Highlights**

The budget exceeded governmental expenditures because reserve expenditures were less than anticipated.

There were no amendments to the September 30, 2021 budget.

**Economic Factors and Next Year's Budget**

Tampa Palms Open Space and Transportation Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2022.

**Request for Information**

The financial report is designed to provide a general overview of Tampa Palms Open Space and Transportation Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Tampa Palms Open Space and Transportation Community Development District, Inframark Infrastructure Management Services, 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

**Tampa Palms Open Space and Transportation Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 3,659,007
Accounts receivable	17,000
Due from other governments	16,192
Prepaid expenses	12,255
Deposits	55,193
Restricted assets - cash	15,112
Total Current Assets	<u>3,774,759</u>
Non-current Assets	
Capital assets, not being depreciated	
Land and improvements	274,965
Construction in progress	34,005
Capital assets, being depreciated	
Buildings	664,355
Infrastructure	1,068,913
Equipment	395,302
Less: Accumulated depreciation	(911,725)
Total Non-current Assets	<u>1,525,815</u>
Total Assets	<u>5,300,574</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued liabilities	87,000
Deposits payable from restricted assets	15,112
Total Liabilities	<u>102,112</u>
<b>NET POSITION</b>	
Net investment in capital assets	1,525,815
Unrestricted	3,672,647
Total Net Position	<u><u>\$ 5,198,462</u></u>

*See accompanying notes to financial statements.*

**Tampa Palms Open Space and Transportation Community Development District**  
**STATEMENT OF ACTIVITIES**  
**September 30, 2021**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues Charges for Services</b>	<b>Net (Expense) Revenues and Changes in Net Position Governmental Activities</b>
<b>Primary government</b>			
Governmental Activities			
General government	\$ (242,946)	\$ 322,532	\$ 79,586
Physical environment	(1,267,130)	1,668,218	401,088
Culture/recreation	(219,663)	125,102	(94,561)
Total Governmental Activities	<u>\$ (1,729,739)</u>	<u>\$ 2,115,852</u>	<u>386,113</u>
		<b>General Revenues</b>	
		Investment earnings	9,861
		Miscellaneous revenues	15,468
		Total General Revenues	<u>25,329</u>
		Change in Net Position	411,442
		Net Position - October 1, 2020	4,787,020
		Net Position - September 30, 2021	<u>\$ 5,198,462</u>

*See accompanying notes to financial statements.*

**Tampa Palms Open Space and Transportation Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2021**

	<u>General</u>
<b>ASSETS</b>	
Cash	\$ 3,674,119
Accounts receivable	17,000
Due from other governments	16,192
Prepaid expenses	12,255
Deposits	<u>55,193</u>
Total Assets	<u><u>\$ 3,774,759</u></u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities</b>	
Accounts payable and accrued liabilities	\$ 87,000
Deposits payable	<u>15,112</u>
Total Liabilities	<u>102,112</u>
<b>Fund Balances</b>	
Nonspendable	
Prepaid expense	12,255
Deposits	55,193
Assigned	
Operating reserves	470,975
Capital reserves - Area 3	287,382
Capital reserves - Area 6	328,477
Capital reserves - Area 7	654,035
Unassigned	<u>1,864,330</u>
Total Fund Balances	<u>3,672,647</u>
Total Liabilities and Fund Balances	<u><u>\$ 3,774,759</u></u>

**Tampa Palms Open Space and Transportation Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2021**

Total Governmental Fund Balances	\$ 3,672,647
----------------------------------	--------------

Amounts reported for governmental activities in the Statement of Net Position  
are different because:

Capital assets not being depreciated, land and improvements, \$274,965, and construction in progress, \$34,005, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	308,970
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Capital assets being depreciated, infrastructure, \$1,068,913, buildings, \$664,355, and equipment, \$395,302, net of accumulated depreciation \$(911,725) used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;">1,216,845</div>
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Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; width: 100%;">\$ 5,198,462</div>
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*See accompanying notes to financial statements.*

**Tampa Palms Open Space and Transportation Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2021**

	<u>General</u>
Revenues	
Special assessments	\$ 2,117,712
Investment earnings	9,861
Miscellaneous revenues	15,468
Total Revenues	<u>2,143,041</u>
Expenditures	
Current	
General government	242,946
Physical environment	1,256,577
Culture/recreation	94,232
Capital outlay	58,856
Total Expenditures	<u>1,652,611</u>
Net Change in Fund Balance	490,430
Fund Balances - October 1, 2020	<u>3,182,217</u>
Fund Balances - September 30, 2021	<u><u>\$ 3,672,647</u></u>

*See accompanying notes to financial statements.*

**Tampa Palms Open Space and Transportation Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$ 490,430
--	------------

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that depreciation, \$(112,583) and the loss on disposal of assets, \$(23,401), exceeded capital outlay, \$58,856, in the current period.	(77,128)
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At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level. This is the amount of the change in earned revenue that was not available.	(1,860)
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Change in Net Position of Governmental Activities	<u>\$ 411,442</u>
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*See accompanying notes to financial statements.*

**Tampa Palms Open Space and Transportation Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2021**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 2,113,369	\$ 2,113,369	\$ 2,117,712	\$ 4,343
Investment earnings	11,200	11,200	9,861	(1,339)
Miscellaneous revenues	5,100	5,100	15,468	10,368
Total Revenues	<u>2,129,669</u>	<u>2,129,669</u>	<u>2,143,041</u>	<u>13,372</u>
Expenditures				
Current				
General government	303,501	303,501	242,946	60,555
Physical environment	1,325,613	1,325,613	1,256,577	69,036
Culture/recreation	130,865	130,865	94,232	36,633
Capital outlay	395,808	395,808	58,856	336,952
Total Expenditures	<u>2,155,787</u>	<u>2,155,787</u>	<u>1,652,611</u>	<u>503,176</u>
Net Change in Fund Balances	(26,118)	(26,118)	490,430	516,548
Fund Balances - October 1, 2020	<u>3,208,413</u>	<u>3,208,413</u>	<u>3,182,217</u>	<u>(26,196)</u>
Fund Balances - September 30, 2021	<u>\$ 3,182,295</u>	<u>\$ 3,182,295</u>	<u>\$ 3,672,647</u>	<u>\$ 490,352</u>

*See accompanying notes to financial statements.*



**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on January 31, 1990, by the Florida Land and Water Adjudicatory Commission and Chapter 190, Florida Statutes. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure within the District. The District is authorized to issue bonds for the purpose, among others, of financing, funding and planning basic infrastructure projects within or without the boundaries of the Tampa Palms Open Space and Transportation Community Development District. The District is governed by a five-member Board of Supervisors who are elected for four-year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

The District is located within the City of Tampa and encompasses three different areas:

Area 3 – Encompasses approximately 785 acres (367 acres can be developed).

Area 6 – Encompasses approximately 565 acres and is also known as Richmond Place.

Area 7 – Encompasses approximately 1,240 acres (513 acres can be developed) and is known as West Meadows.

As required by GAAP, these financial statements present the Tampa Palms Open Space and Transportation Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments. Program revenues include charges for services and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Tampa Palms Open Space and Transportation Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**a. Cash and Investments (Continued)**

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**b. Restricted Assets**

Certain net positions of the District will be classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**c. Capital Assets**

Capital assets, which include land, construction in progress, buildings, infrastructure, and equipment, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**c. Capital Assets (Continued)**

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Equipment	10-20 years
Buildings	50 years
Infrastructure	20 years

**d. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. Formal budgets are adopted for the general fund. The legal level of budgetary control is at the fund level. As a result, deficits in the budget columns of the accompanying financial statements may occur. All budgeted appropriations lapse at year end.

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$3,672,647, differs from “net position” of governmental activities, \$5,198,462, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated as follows.

**Capital related items**

When capital assets (improvements and infrastructure that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 274,965
Construction in progress	34,005
Buildings	664,355
Infrastructure	1,068,913
Equipment	395,302
Accumulated depreciation	(911,725)
Total	<u>\$ 1,525,815</u>

**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$490,430, differs from the “change in net position” for governmental activities, \$411,442, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation charged for the year.

Depreciation	\$ (112,583)
Capital outlay	58,856
Loss on disposal of assets	<u>(23,401)</u>
Total	<u>\$ (77,128)</u>

**Deferred inflows of resources**

Revenues that are not available at year end are recognized as deferred inflows of resources at the fund level, however, revenues are recognized as earned at the government-wide level. This is the amount deferred in the current year.

Unavailable revenues	<u>\$ (1,860)</u>
----------------------	-------------------

**NOTE C – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance \$3,682,748 and the carrying value was \$3,674,119. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

As of September 30, 2021, the District had no investments.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund.



**Tampa Palms Open Space and Transportation Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE D – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, not depreciated				
Land and improvements	\$ 274,965	\$ -	\$ -	\$ 274,965
Construction in progress	34,005	-	-	34,005
Total Capital Assets, Not Depreciated	<u>308,970</u>	<u>-</u>	<u>-</u>	<u>308,970</u>
Capital assets, being depreciated:				
Infrastructure	1,040,057	46,856	(18,000)	1,068,913
Buildings	664,355	-	-	664,355
Equipment	416,838	12,000	(33,536)	395,302
Total Capital Assets, Being Depreciated	<u>2,121,250</u>	<u>58,856</u>	<u>(51,536)</u>	<u>2,128,570</u>
Less accumulated depreciation for:				
Infrastructure	(429,045)	(59,181)	10,094	(478,132)
Buildings	(211,180)	(25,894)	-	(237,074)
Equipment	(187,052)	(27,508)	18,041	(196,519)
Total Accumulated Depreciation	<u>(827,277)</u>	<u>(112,583)</u>	<u>28,135</u>	<u>(911,725)</u>
Total Capital Assets Being Depreciated, Net	<u>1,293,973</u>	<u>(53,727)</u>	<u>(23,401)</u>	<u>1,216,845</u>
Total Capital Assets, Net	<u>\$ 1,602,943</u>	<u>\$ (53,727)</u>	<u>\$ (23,401)</u>	<u>\$ 1,525,815</u>

Depreciation was charged to physical environment for \$10,553, and culture and recreation for \$102,030.

**NOTE E – RISK MANAGEMENT**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District  
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tampa Palms Open Space and Transportation Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated March 23, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Tampa Palms Open Space and Transportation Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tampa Palms Open Space and Transportation Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Tampa Palms Open Space and Transportation Community Development District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District  
Hillsborough County, Florida

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Tampa Palms Open Space and Transportation Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 23, 2022



# Berger, Toombs, Elam, Gaines & Frank

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## MANAGEMENT LETTER

To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District  
Hillsborough County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Tampa Palms Open Space and Transportation Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated March 23, 2022.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 23, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Tampa Palms Open Space and Transportation Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Tampa Palms Open Space and Transportation Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Tampa Palms Open Space and Transportation Community Development District. It is management's responsibility to monitor the Tampa Palms Open Space and Transportation Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2021.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Tampa Palms Open Space and Transportation Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: N/A
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 14
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$206,004
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Tampa Palms Open Space and Transportation Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: \$730.
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$2,117,712.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: The District had no outstanding bonds.



To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 23, 2022



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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Tampa Palms Open Space and Transportation Community Development District  
Hillsborough County, Florida

We have examined Tampa Palms Open Space and Transportation Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Tampa Palms Open Space and Transportation Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Tampa Palms Open Space and Transportation Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Tampa Palms Open Space and Transportation Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Tampa Palms Open Space and Transportation Community Development District's compliance with the specified requirements.

In our opinion, Tampa Palms Open Space and Transportation Community Development District's complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 23, 2022