

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

*Agenda Package
Board of Supervisors Meeting*



*Wednesday, May 14, 2025
6:00 P.M. Compton Park Recreation Building
16101 Compton Drive,
Tampa, Florida*

Tampa Palms Community Development District

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

May 9, 2025

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

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Board Meeting is scheduled for Wednesday, May 14, 2025 at **6:00 p.m.** at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The advanced copy of the agenda for this meeting is attached.

Enclosed for your review are the minutes of the April 9, 2025 CDD Board Meeting and the documents outlined in the table of contents.

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

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

Sincerely,

Maggie

Maggie Wilson
Tampa Palms

**Tampa Palms
CDD Board Meeting Agenda**

**May 14, 2025 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

1. Welcome & Roll Call
2. Board Member Discussion Items
3. Public Comments
4. Approval of the April 9, 2025 Minutes
5. Approval of District Disbursements
6. Consultant Reports
 - Community Updates
 - Pre-Storm Season
 - FY 2024 Audit
 - FEMA Update
 - Financial Conditions
 - Preparing For Tampa Palms Future
 - Resolution 2026 Budget & Setting the Date for Budget Hearing
 - Management Changes & Improvements
7. Other Matters If Introduced
8. Public Comments
9. Supervisor comments
10. Adjourn

The District had a \$ 5.6 million cash balance, net of liabilities, at the end of the first 6 months of fiscal year 2024-25. The District's cash planning includes FY 2024-25 budgeted expenses, FY 2025-26 forecast Q1 expenses, along with other contingent liabilities that result in a forecast of an unallocated fund balance of approximately \$1.7 K at the end of calendar year 2025..... at this time. (Details provided below.)

Revenue

Assessment revenue collected as of March is net \$3.0 K (97%) which is about 2% above collection at this same time for last fiscal year. Note an additional \$69K was received in April [but not reported as these are Mar financials]. Interest on the ICS reserves is slightly ahead of budget and will increase as Patricia assisted in increasing the interest rate to 3.75%. The investments, as presented on the financial statements, show below-budget but this is simply due to the fact that booked earnings have not yet been realized (see Section 6.K for a full accounting.)

Expenses

Normal Operations

Normal Operations overall display a positive variance of \$170 K. This is the result of (1) a concerted effort to minimize expenses as the CDD deals with the hurricane restoration costs and (2) work unbilled by ABM as they struggle with a new accounting system and (3) timing, as Spring expenses, such as mowing and pond bank work are lower this time of year.

Project Driven

Excluding the Hurricane Milton recovery expenses, the projects in total [including walls] display a positive variance of 70K. With the hurricane restoration work included, the projects are trending with a negative variance of \$126 K. The amount and timing of FEMA reimbursements is unknown. There are sufficient reserve funds to handle in the interim.

Forecast Budget Performance Calendar Year 2025

Sources of Funds (Shown as \$000)

Balance March 31, 2025	\$ 5,582
March Collection, Not Yet Displayed	69
Collections Prior to December 2025 Receipts	34
Total Sources of Funds	\$ 5,685

Uses of Funds

Balance of FY 2024-25 expenses	(\$1,641)	
Weather Damage	(400)	
Community-Wide Wall & Monument	(100)	
Pond Improvements/Restoration	(700)	
1st Qtr. FY 2025-26 Expenses Operations	(679)	
Infrastructure Replacement Contingency	(135)	
TP Signature Projects (unspent)	(329)	
Total Uses of Funds	(\$ 3,984)	
Projected District Unallocated Balance	December 31, 2025	\$ 1,701

Outlook

The District outlook is consistent with the FY 2024-25 budget. The sole known significant budget variances are the result of the hurricane expenses and the uncertainty of FEMA reimbursements.

FAQ The monthly financial statements display a discount applied to the assessment revenue. What is the discount amount and why does percentage, especially the discount amount, vary from month to month?

The amount shown on the budget and monthly financial statements for “assessments” is the gross amount of the non-ad valorem assessment levied by the District. The discount amount displayed as the **budget** is the maximum discount that could be achieved under the law if 100% of the owners take advantage of the full early payment discount.

Bills for taxes and non-ad valorem assessments collected by the Tax Collector are rendered by Nov 1 and due by March 31 of the following year. Tax bills are considered overdue as of April 1st.

Per Florida Law, there is an incentive to pay taxes early; specifically, taxes paid before the month the taxes/assessments are due receive a discount. The amount of that discount is based on when payment is received by the Tax Collector

- 4% in November,
- 4% in December,
- 2% in January,
- 1% in February.



The annual budget reflects the discount at the highest / earliest payment level that could be achieved if all payers paid upon receipt of the tax bill; a significant number of owners or the mortgage holders for owners in Tampa Palms do pay in time to receive the highest discount level.

Slight variances in the discount displayed in the financial reflect the timing of payments received.

For assessment revenue received after February 28th no early payment discounts are applied.

All assessments are subject to a 2% Tax Collector fee for collection management irrespective of when the payments are received.

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**Tampa Palms CDD
Balance Sheet
March 31, 2025**

	<u>GENERAL</u>
<u>ASSETS:</u>	
CASH - Operating Account	\$ 171,011
PETTY CASH	500
Wealth Fund Account- South State Bank	2,819,189
ICS Sweep- South State Bank	2,553,569
ACCTS. RECEIVABLE	-
RECEIVABLE FROM TAMPA PALMS HOA	22,315
ASSESSMENTS RECEIVABLE	-
RECEIVABLE EXCESS FEES	-
PREPAID ITEMS	15,510
TOTAL ASSETS	<u>\$ 5,582,094</u>
<u>LIABILITIES:</u>	
ACCOUNTS PAYABLE	\$ 29,416
ACCRUED EXPENSES	30,283
DEFERRED REVENUE - ON ROLL ASSESSMENTS	-
<u>FUND BALANCE:</u>	
NON-SPENDABLE	15,510
ASSIGNED	2,343,000
UNASSIGNED	3,163,885
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 5,582,094</u>

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

Assigned Balance Breakdown:

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

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2024 through March 31, 2025

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVALEOREM	\$ 3,228,609	\$ 2,905,748	\$ 3,118,427	\$ 212,679
EARLY PAY DISCOUNT	(129,144)	(116,230)	(122,542)	(6,312)
ON ROLL ASSESSMENTS-EXCESS FEES	15,000	-	-	-
INTEREST INCOME	60,000	30,000	44,213	14,213
INVESTMENTS	100,000	50,000	24,617	(25,383)
MISC. REVENUE	3,000	1,500	10,666	9,166
TOTAL REVENUES	3,277,465	2,871,019	3,075,381	204,363
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
SUPERVISORS COMPENSATION	11,000	5,500	4,800	700
MANAGEMENT FEES	70,000	35,000	35,000	-
FUTA/SUTA/PAYROLL FEES	6,073	3,037	650	2,387
FICA	6,906	3,453	3,109	344
AUDITING SERVICES	7,280	-	-	-
ASSESSMENT ROLL SERVICES	10,452	10,452	10,452	-
TAX COLLECTOR FEES-ASSESSMENTS	64,572	58,115	59,859	(1,744)
LEGAL SERVICES	3,640	1,820	803	1,017
MISCELLANEOUS ADMIN. SERVICES	12,854	6,427	6,103	324
DIRECTORS & OFFICERS INSURANCE	3,952	3,952	3,691	261
TOTAL ADMINISTRATIVE SERVICES	196,729	127,756	124,467	3,289
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT STAFF S/T ALL POSITIONS	180,405	90,203	89,107	1,096
PARK STAFF - LEASING CO	70,000	35,000	27,229	7,771
PARK PATROL - SECURITY CO	137,924	68,962	65,668	3,294
FIELD MISCELLANEOUS	20,800	10,400	-	10,400
TOTAL FIELD MANAGEMENT SVCS	409,129	204,565	182,004	22,561
GENERAL OVERHEAD:				
P&L INSURANCE	23,000	23,000	21,880	1,120
INFORMATION SYSTEMS (TELEPHONE / SECURITY)	16,380	8,190	7,125	1,065
WATER - UTILITY	60,176	30,088	16,120	13,968
REFUSE REMOVAL (SOLID WASTE)	11,440	5,720	5,314	406
ELECTRICITY	168,951	84,476	67,221	17,255
STORMWATER FEE	3,514	3,514	3,379	135
MISC. FIELD SERVICES	13,520	6,760	2,078	4,682
TOTAL GENERAL OVERHEAD	296,981	161,748	123,117	38,631
LANDSCAPE MAINTENANCE:				
LANDSCAPING MANAGEMENT FEE	18,900	9,450	9,450	-
LANDSCAPE AND POND MAINTENANCE	1,294,765	647,383	605,767	41,616
LANDSCAPE REPLACEMENT	111,562	55,781	26,310	29,471
TOTAL LANDSCAPE MAINTENANCE	1,425,227	712,614	641,527	71,087
LANDSCAPE MTC NEW & ENHANCED:				
PROPERTY MOWING	85,446	42,723	29,309	13,414
COUNTY POND	5,460	2,730	1,818	912
NPDES POND PROGRAM	55,071	27,536	15,432	12,104
TOTAL LANDSCAPE MTC NEW & ENHANCED	145,978	72,989	46,559	26,430

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2024 through March 31, 2025

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
FACILITY MAINTENANCE:				
IRRIGATION MAINTENANCE	124,767	62,384	62,637	(253)
R&M FOUNTAIN	29,384	14,692	10,911	3,781
FACILITY MAINTENANCE	91,010	45,505	40,431	5,074
JANITORIAL/SUPPLIES	3,149	1,575	1,199	376
TOTAL FACILITY MAINTENANCE	248,310	124,156	115,178	8,978
TOTAL NORMAL OPERATIONS	2,722,354	1,403,828	1,232,852	170,976
PROJECT DRIVEN EXPENSES:				
RENEWAL AND REPLACEMENT & DEFERRED MTC	258,894	129,447	75,939	53,508
NPDES / CLEAN WATER / AGE REPLACEMENTS	70,063	35,032	14,777	20,255
CAPITAL PROJECTS	226,154	113,077	28,010	85,067
SIGNATURE 2017				
WALL RESTORATION	-	-	87,466	(87,466)
HURRICANE RESTORATION	-	-	197,409	(197,409)
TOTAL PROJECT DRIVEN EXPENSES	555,111	277,556	403,601	(126,045)
TOTAL EXPENDITURES NORMAL OPERATIONS AND PROJECT DRIVEN	3,277,465	1,681,384	1,636,453	44,931
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	1,189,635	1,438,928	249,293
FUND BALANCE - BEGINNING	-	4,083,467	4,083,467	-
FUND BALANCE - ENDING	\$ -	\$ 5,273,102	\$ 5,522,395	\$ 249,293

TAMPA PALMS CDD
FINANCIAL SUMMARY OCTOBER 1 THRU MARCH,31, 2025
GENERAL FUND

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating	\$2,459,325		\$2,459,325
<u>Non Operating</u>			
Capital Projects		\$218,596	\$218,596
Renewal & Rel		\$250,242	\$250,242
Signature		\$0	\$0
NPDES		\$67,722	\$67,722
Interest	44,213		44,213
Interest/Wealth Account	24,617		24,617
Misc Rev	\$10,666		\$10,666
Total	\$2,538,821	\$ 536,560	\$3,075,381
<u>Expenses</u>			
Operations	\$ 1,232,852		1,232,852
<u>Non Operating</u>			
Renewal & Rel		75,939	75,939
NPDES/EPA		14,777	14,777
Capital Projects		28,010	28,010
<u>Signature Reserve</u>			0
<i>Hurricane Restoration*</i>		197,409	197,409
<i>Wall Restorations**</i>		<u>87,466</u>	<u>87,466</u>
Total	\$1,232,852	\$403,601	\$403,601
Total Expenditures			\$1,636,453

* FEMA application made for reimbursement,

** To be funded by (1) wealth account income or (2) amendment from reserves

TAMPA PALMS CDD
FINANCIAL OCTOBER 1 THRU MARCH 31, 2025
GENERAL FUND

<u>General Fund</u>	<u>4/30/2025</u>	<u>(\$000)</u>
Cash		171
Cash Equivalent (Excess Cash ICS)		2,554
Insured Investment Account		2,819
Accounts Receivable (TPOA)		22
Prepaid Items		16
Total Assets		\$ 5,582
Less:		
Payables		29
Accrued Expenses		30
Non Spendable A/C Prepaid		16
Total Assigned and Planned Funds		5,506
Allocation for Assigned:		
Weather Damage		400
Community-Wide Wall & Monument		100
Pond Improvements		700
1st Qtr Expenses		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		329
		\$ 2,343
Net Adjusted Cash		\$ 3,164

	<u>2024-25 Fiscal Year</u>		
<u>(\$ 000)</u>	<u>Receipts</u>	<u>Expenses</u>	<u>Monthly Bal</u>
<i>Apl</i>			
CDD Operations	56,346	245	
R&R	5,008	11	
NPDES	1,552	12	
Signature Projects **	0	11	
Capital Projects	5,008	9	
Total	67,914	288	\$ 70,790
<i>May</i>	2024-25 Fiscal Year		
CDD Operations	28,700	260	
R & R	2,924	15	
NPDES	791	12	
Signature Projects **	0	19	
Capital Projects	2,554	9	
Total	34,968	315	\$ 105,444
<i>Jun</i>			
CDD Operations	5	245	
R & R	1	11	
NPDES	0	12	
Signature Projects **	0	11	
Capital Projects	0	9	
Total	6	288	\$ 105,161

** Anticipating hurricane plus final wall. FEMA applications will be made. Will be accounted for and paid via a Budget Amendme

**TAMPA PALMS CDD
MARCH 31, 2025
GENERAL FUND**

(\$000)	Prior Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	\$474	16%	\$108	3%	-12%
December	\$2,724	91%	\$1,228	40%	-52%*
January	\$2,810	94%	\$2,825	91%	-3.1%
February	\$2,849	96%	\$2,963	96%	0%
March	\$2,874	96%	\$2,996	97%	0.2%
April	\$2,947	99%			
May	\$2,959	99.3%			
June	\$2,991	100.4%			
July	\$2,991	100.4%			
August	\$2,991	100.4%			
September	\$2,991	100.4%			
Year End					
Total Assessed (Net Discount)		3,099	* Collection period was extended due to Hurricane Milton. As of February receipts, revenue is on target		

Summary- Project Driven Expenses

	Mar-25
Operating Capital Projects	(\$000)
<u>Sources of Funds</u>	
FY 2024-25 Budget	\$226
<u>Uses of Funds</u>	
Spent Thru 3/31/2025	28
Total Funds Under Consideration	\$0
Budget Available as of 3/31/2025	\$198
Renewal & Replacement	
<u>Sources of Funds</u>	
FY 2024-25 Budget	259
<u>Uses of Funds</u>	
Spent Thru 3/31/2025	76
Total Funds Under Consideration	\$0
Budget Available as of 3/31/2025	\$183
TP Signature & Reserve Projects	
<u>Sources of Funds*</u>	
FY 2024-25 Budget	\$0
<u>Uses of Funds</u>	
Wall Repair/Restoration	
Spent Thru 3/31/2025	\$87
Hurricane Restorations	\$197
Budget Available as of 3/31/2025	\$0
* Assigned Funds \$2,343	

SUMMARY

FY 2024-25 RENEWAL REPLACEMENT PROJECTS

			Original Project	Mar 2025	Committed To Spend
Infrastructure					
Monument / Granite Cleaning				\$4,650.00	
Replace Light Poles Amberly & Hampton Pks				\$1,699.75	
Repaired / Replaced LEDs on Multiple Monuments				\$5,189.69	
Landscape					
Hurricane Helene Clean-Up				\$3,358.00	
Tree Work				\$47,133.15	
Irrigation					
Underground Power Sant to Reserve				\$13,908.50	
Lighting (Park & Landscape)					
Other					
Total R&R Projects				\$75,939	

**Capital Projects 2024-25
Budget Monitor**

Marach, 2025			
(\$000)	Current Projects	Spent 2024-25	Pending Commitments
Tampa Palms Signature Projects			
Consulting Services	-	\$0	-
Irrigation	-	\$0	
Wall Improvements		\$0	
Area 2 Pond		\$0	
Sub-Total Tampa Palms Signature	-	\$284,875	
Sub-Total TP Signature Projects	\$100	\$284,875	\$0
Capital Projects			
Consulting Services			
Irrigation Systems		\$0	
Parks & Cameras		\$7,986	
Landscape & Lighting		\$0	
Infrastructure (Signs and Lighting)		\$20,024	
Kensington Wall (Replace Pavers)			
Somerset Damaged Monument (50% Dep)			
Sub-Total Capital Projects	\$0	\$28,010	\$0
Total TP Signature & Standard Capital Projects		\$312,885	\$0

**Capital Projects Signature Projects
Through March 31, 2025**

Tampa Palms Signature Projects	In Progres FY 2024-25	Spent A/O FY 2024-25	Pending Commitments
Consulting Services			
Restoration Designs			
Survey & Staking & MOT			
<i>Sub Total</i>			
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)			
<i>Sub Total</i>	0		
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	50,000		
Area 2 Phase II	50,000		
Area 2 Landscape (TP Blvd & Amberly Phase II)			
	0		
Area 2 Pond Landscape & Wayfinding			
<i>Sub Total</i>	100,000		
Hurricane Restorations		197,409	
<i>Sub Total</i>			
Wall Improvements			
Restoration and Repair w/o Rebuild		87,466	0
<i>Sub Total</i>	0		
Sub-Total Tampa Palms Signature	100,000	\$284,875	
Normal Capital Projects	Current		Pending
Irrigation Systems			
Pump Station Extending Life			
<i>Sub Total</i>	0		
Parks & Cameras			
Racquetball Bldg Net Apparatus		\$3,215	
New Swings		\$4,771	
<i>Sub Total</i>		\$7,986	-
Landscape & Lighting			
Area 1 Entry			
Major Landscape (> 5 Years)			
<i>Sub Total</i>	-		-
Infrastructure (Signs and Lighting)			
New Sign & Granite Restoration (Deposits)		\$4,695	
Kensington Rebuild 4 Phases (1 FY 23, 3 24, Comp 25)		\$7,525	
Replace Cambridge 5HP Fountain		\$6,100	
Traffic Control Sign Posts (1)		\$1,704	
<i>Sub Total</i>		\$20,024	
Sub-Total Normal Capital Projects	\$0	\$28,010	
Total TP Signature & Standard Capital Projects		\$312,885	

Tampa Palms Community Development District
Check Register - Operating Account (Acct *1755)
FY2025

Date	Check No	Vendor Name	Description	Deposit	Disbursement	Acct Balance
02/28/2025						70,559.59
3/4/2025	201	Frank McMahon	Plumbing Repair Park Restroom [Check Written CDD Ofc]		264.00	70,295.59
3/13/2025	484	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain)		283.53	70,012.06
3/13/2025	485	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain)		295.25	69,716.81
3/13/2025	486	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain)		285.77	69,431.04
3/13/2025	487	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain)		304.59	69,126.45
3/7/2025	499	Arete Industries LLC	Traffic Control Sign Posts (2)		1,704.00	67,422.45
3/7/2025	500	CORE & MAIN LP	Irrigation Repair Supplies (Valves)		355.54	67,066.91
3/7/2025	501	Crown Information Management	Misc Admin Svcs- Document Storage		109.00	66,957.91
3/7/2025	502	FEDEX	Shipping		162.70	66,795.21
3/7/2025	503	SECURITAS SECURITY SERVICES USA, INC.	2/1-2/28/25 Guard Service Hampton Park		5,983.00	60,812.21
3/7/2025	504	SiteOne Landscape Supply LLC	Pine Bark Mulch		4,860.00	55,952.21
3/7/2025	505	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain)		320.86	55,631.35
3/13/2025	506	ADVANCED ENERGY SOLUTIONS LLC	Replace Underground Conduit Serving Hampton Park Cameras		1,430.00	54,201.35
3/13/2025	507	ADVANCED ENERGY SOLUTIONS LLC	Check Breakers For Fountain Light		268.47	53,932.88
3/13/2025	508	ADVANCED ENERGY SOLUTIONS LLC	Repair CDD Ofc Lights		320.20	53,612.68
3/13/2025	509	CINTAS	Inv 5258002503 - Hampton Park		31.51	53,581.17
3/13/2025	510	FLORIDA FOUNTAIN MAINTENANCE, INC.	Reserve March Maint		550.00	53,031.17
3/13/2025	511	FLORIDA FOUNTAIN MAINTENANCE, INC.	Turnbury March Maint		180.00	52,851.17
3/13/2025	512	FRONTIER COMMUNICATIONS	Act #813-972-5699-051491-5- Svc 02/28-03/27/25		280.92	52,570.25
3/13/2025	513	TERMINIX Inc.	Pest Control 2-3-25 Hampton Park		136.46	52,433.79
3/13/2025	514	TERMINIX Inc.	Pest Control 2-3-25 Amberly Park		96.00	52,337.79
3/13/2025	515	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain) Unbilled Aug 2024		300.97	52,036.82
3/13/2025	516	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain) Unbilled Apl 2024		272.54	51,764.28
3/13/2025	517	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain) Unbilled May 2024		273.00	51,491.28
3/13/2025	518	Suncoast Land Solution LLC	Hurricane Milton Clean-up/Haul off, Collection of debris		1,299.00	50,192.28
3/15/2025	519	TURNBURY WOOD HOA	Shared Electrical Expense (Uplights & Fountain) Jan 2024		328.16	49,864.12
3/16/2025	520	ABM Landscape & Turf Services LLC	Landscape Maint - March 25		76,313.21	(26,449.09)
3/17/2025	521	ABM Landscape & Turf Services LLC	Landscape Maint - Feb 25		76,313.21	(102,762.30)
3/21/2025	522	Gregory Horvath	031225 BOS MTG		200.00	(102,962.30)
3/21/2025	523	Richard Diaz	031225 BOS MTG		200.00	(103,162.30)
3/21/2025	524	Eugene R. Field	031225 BOS MTG		200.00	(103,362.30)
3/21/2025	525	Tracey Falkowitz	031225 BOS MTG		200.00	(103,562.30)
3/21/2025	526	Donald O'Neal Jr.	031225 BOS MTG		200.00	(103,762.30)
3/21/2025	527	VOID			-	(103,762.30)
3/21/2025	528	DOUGLAS CLEANING SERVICE	March 2025 Cleaning Service		2,000.00	(105,762.30)
3/25/2025	529	ARCHITECTURAL FOUNTAINS, INC	New Tiara SHP Fountain Cambridge		6,100.00	(111,862.30)
3/25/2025	530	CITY OF TAMPA CENTRAL CASHIERING	Annual Fire Inspection		90.00	(111,952.30)
3/25/2025	531	CLEAN SWEEP SUPPLY COMPANY	Janitorial supplies		414.50	(112,366.80)
3/25/2025	532	EE SECURITY, INC.	Monitoring 04/01/25-06/30/25		89.85	(112,456.65)
3/25/2025	533	ESD WASTE2WATER, INC.	Clean Cart filter/check hoses & connections		300.00	(112,756.65)
3/25/2025	534	Pinwheel Nursery Inc	Annual Flowers (Spring Mix)		13,822.74	(126,579.39)
3/25/2025	535	TERMINIX Inc.	Pest Control 3-3-25		100.40	(126,679.79)
3/25/2025	536	XEROX FINANCIAL SERVICES	Copier Lease		213.94	(126,893.73)
3/26/2025	537	ABM Landscape & Turf Services LLC	Landscape Maint - March 25		70,471.00	(197,364.73)
3/26/2025	538	FRONTIER COMMUNICATIONS	Act #81355802910720065- Svc 3/1-3/31/25		281.67	(197,646.40)
3/26/2025	539	Lowes Business Acct/ SYNCB	Office Supplies-statement 3/25		273.16	(197,919.56)
3/26/2025	540	Frank McMahon	Plumbing Repair Maint- Amberly Park		150.00	(198,069.56)
3/26/2025	541	OLM, INC.	Landscape Insp - 3/5		1,575.00	(199,644.56)
3/26/2025	542	SECURITAS SECURITY SERVICES USA, INC.	2/1-2/28/25 Security		4,507.91	(204,152.47)
3/26/2025	543	TECO	Acct# 311000040213-combined billing-street lights		11,319.72	(215,472.19)
3/28/2025	544	ABM Landscape & Turf Services LLC	Landscape- Projects (Mowing/lrr/Trees)		70,326.00	(285,798.19)
3/28/2025	545	ADVANCED ENERGY SOLUTIONS LLC	cambridge fountain		90.00	(285,888.19)
3/28/2025	546	ABM Landscape & Turf Services LLC	Landscape Projects		11,552.00	(297,440.19)
3/28/2025	547	CORE & MAIN LP	Irrigation Repair Supplies		3,433.88	(300,874.07)
3/28/2025	548	CORE & MAIN LP	Irrigation Repair Supplies		2,594.20	(303,468.27)
3/28/2025	549	FRONTIER COMMUNICATIONS	Act #813-97-3933-070789-5- Svc 03/16-04/15/25		613.48	(304,081.75)
3/28/2025	550	SiteOne Landscape Supply LLC	repair/maint		4,605.01	(308,686.76)
3/28/2025	551	Staples Account	Office Supplies		87.39	(308,774.15)
3/28/2025	552	Staples Account	Office Supplies		112.59	(308,886.74)
3/28/2025	553	VOID			-	(308,886.74)
3/28/2025	554	VOID			-	(308,886.74)
3/28/2025	555	OLM, INC.	Landscape Insp - 07/01/24		1,575.00	(310,461.74)
3/31/2025	783	CITY OF TAMPA UTILITIES	Water payments Mar bank stmt		1,948.90	(312,410.64)
3/25/2025	784	South State Bank	Domestic wire fee		30.00	(312,440.64)
3/31/2025	785	South State Bank	Paper statement fee		2.00	(312,442.64)
3/7/2025	030725ACH	Engage PEO	Payroll		3,163.15	(315,605.79)
3/21/2025	032125ach	Engage PEO	Payroll		3,163.15	(318,768.94)
3/25/2025	032525ACH	M Wilson Consulting	FY2024-25-April Consultant Compensation		10,220.00	(328,988.94)
3/13/2025			Funds Transfer	300,000.00		(28,988.94)
3/27/2025			Funds Transfer	200,000.00		171,011.06
03/31/2025				500,000.00	399,548.53	171,011.06

Significant Events [Focus] For 2024-25

Re-Presented May, 2025



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

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

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

The majority of the CDD budget addresses community aesthetics - making residents proud of their homes which demands seamless care of both publicly-owned property, as well as, Tampa Palms CDD-owned property.

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

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

Specific considerations A/O March, 2025

	Next Steps	Timing
Tampa Palms Blvd & Community Restorations		
(1) Review Signature Funds Use	Review w/ Board	June
(2) Review Long Term & Short Term Blvd Needs	Review With Board	Jul
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	EPC Agreement w/ Developer Plan	On-going
(2) Tampa Palms Blvd	CDD (Landscape /Irrigation/Signs)	Review Monthly
(3) City Bike Path Improvements	Report Progress	Jun
Monitor Issues Impacting Tampa Palms		
(1) Monitor Hurricane Restoration	Update Board	May
(2) Review Investment Timing	Chair & Vice Chair to Review W/ Board	Monthly
(3) Update on FEMA Progress	Review w/ Board	Monthly
(3) Monitor & Implement Strategies To Restore Budgeting to Stand-Alone W/O Reserves	Board & Staff Review	On-going
CDD Board Matters		
(1) CDD Management Review	Board Determination	May

THIRD ORDER OF BUSINESS – Supervisor Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS – CDD Focus For 2025.

Ms. Wilson briefly recapped the events and issues are of particular interest in FY 2024-25. This document appears in the board packet.

FIFTH ORDER OF BUSINESS – Approval of Minutes

On MOTION by Mr. Field, SECONDED by Mr. Horvath WITH ALL IN FAVOR, the Board approved the Minutes of the March 9, 2025 CDD Meeting.

SIXTH ORDER OF BUSINESS - Approval of District Disbursements

Mr. Oneal noted that the checks had been reviewed for consistency and the missing checks appropriately reported as void.

On MOTION by Mr. Horvath SECONDED by Mr. Diaz WITH ALL IN FAVOR, the Board approved the Disbursements for the month ending February 28, 2025 in the amount of \$209,435.16.

SEVENTH ORDER OF BUSINESS - Consultant Reports

◆ **Neighborhood Updates**

Ms. Wilson discussed the general appearance of the community, noting that the OLM inspection was rated at 93%.

The previously discussed fungus, which is the natural result of high humidity and heat appears to be under control and no areas required sod replacement.

She advised that the Spring annuals arrived and looked quite festive for the residents' community holidays. The ornamental trees are bursting in bloom, beginning with the bottlebrush.

In the coming weeks, the crape myrtles should join the bottlebrush in bloom. They have been properly pruned to encourage both sprouts and full bloom.



Ms. Wilson reported as discussed previously, the Reserve fountains are undergoing needed maintenance and restoration.

The restoration work was described as normal result due to the relatively hostile environment of water, heat and chemicals 24/7.

The concrete bases of all three fountains were cracking, some small leaking was observed which caused concern both about possible catastrophic failures (leaking) and even damage to the pumping equipment from circulating debris.

The repairs needed are basic and fairly minimal including draining and pressure washing the basins, removing all connections feature apparatus, repairing any deterioration in the basins and repainting.

There was general discussion that the Reserve entry is a substantial focal point of Tampa Palms

Ms. Wilson reported on the hurricane recovery process and reviewed some of the special vulnerabilities that Tampa Palms has for high wind events such as hurricanes, particularly ones that sprout some tornadic action as did Milton. She noted that the recovery continues and provided examples of post-storm work required such as trees that were damaged and not recovering and now must be removed.

She outlined the extensive work done by Patricia Thibault in applying for FEMA 1A Public reimbursement and status with both the FDEM and FEMA.

There was discussion about the *on and off* support of FEMA, making reliance on the reimbursement less than a sure thing. It was noted that sufficient reserves exist, should FEMA withdraw support.



...Neighborhood Updates
FEMA Support

Emergency Restoration - Hurricane Milton	Category	Amount	Status
Emergency Restoration - Hurricane Milton	Category 1	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 2	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 3	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 4	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 5	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 6	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 7	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 8	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 9	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 10	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 11	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 12	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 13	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 14	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 15	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 16	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 17	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 18	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 19	\$100,000	Approved
Emergency Restoration - Hurricane Milton	Category 20	\$100,000	Approved

1 Ms. Wilson reviewed the changes in the
2 management company that the CDD retained for
3 governance and financial support, in particular the
4 resignation of Patricia Thibault, the change of name
5 and the widespread implementation of dashboard-
6 based administration, in part globally staffed, to effect
7 management of AP and other requirements.



... Neighborhood Updates
Breeze Is Changing

- New Name - *Kai Connected*
- New Focus
 - Non-Boutique
 - Global Staffing
- Patricia Thibault Resigned
 - No Acrimony
 - No Cookie Cutter Focus
- Mgmt Team Reached Out
 - No Replacement Yet

Breeze Home
https://breezehome.com

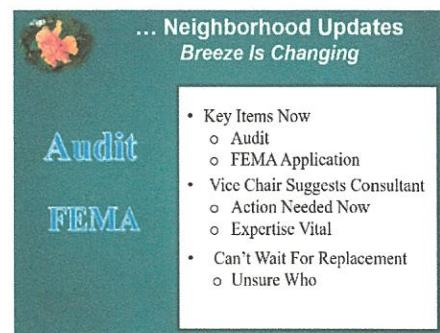
8 Ms. Wilson advised that she had been made aware of Ms. Thibault's resignation before
9 Breeze advised the district. The general description of events per Patricia was just a change of
10 focus from a boutique administration to the more minimalistic and cookie cutter operation,
11 which to be fair, is the norm when management companies expand and need to shed
12 management costs.

13 Ms. Wilson stated that the new name is Kai. She stated that she received an
14 email notification from Kai's VP of Experience, Lauren Parson, about Patricia's departure at
15 10:15 PM two days before the CDD meeting and also a separate email from Kai's Manager of
16 Happiness, Kaylee Roach, coordinating a Zoom meeting during which the message was (1) we
17 will provide continue the support the CDD and (2) we will assign someone to the CDD but we
18 don't know who yet.

19 Supervisor Diaz expressed concern over Ms. Thibault's departure and noted that her many
20 areas of knowledge and competency have made her invaluable to Tampa Palms. Ms. Wilson
21 agreed, noting that Tampa Palms has many idiosyncratic *charms*, not present in the more
22 recent districts.

23 There was discussion of the immediate critical needs of
24 the CDD including, accounting, the audit and the FEMA
25 work.

26 Supervisor Horvath and Supervisor Diaz both
27 questioned Ms. Wilson as to if Ms. Thibault would be
28 available on-going via another option. Ms. Wilson agreed to
29 explore options.



... Neighborhood Updates
Breeze Is Changing

- Key Items Now
 - Audit
 - FEMA Application
- Vice Chair Suggests Consultant
 - Action Needed Now
 - Expertise Vital
- Can't Wait For Replacement
 - Unsure Who

Audit
FEMA

Vice Chair Oneal suggested that in this void, Ms. Thibault be retained as a consultant to oversee the vary important issues that are time critical. After substantial board discussion there was consensus that this was the right and intermediate step.

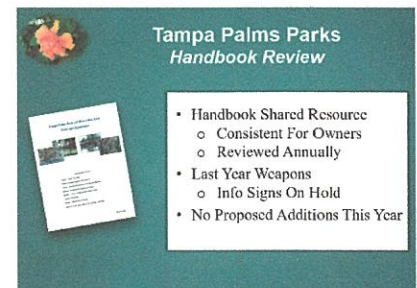
On MOTION by Mr. Diaz SECODED by Mr. Horvath with ALL IN FAVOR, it was agreed that Ms. Wilson would engage Ms. Thibault as an interim consultant.

◆ Park Updates

Ms. Wilson updated the board as to the conditions of the parks, noting in particular that the “rover” oversight of Amberly and Oak parks is working well. She said at this time the park fountains have been professionally cleaned and options to replace the one damaged swinging bench are being explored.



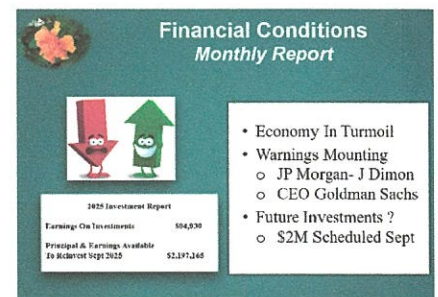
Ms. Wilson discussed the Parks Handbook, as is the practice each year before the heavy summer-use season. There were no proposed additions this year. The No Weapons signs previously approved are on hold pending the outcome of two bills before the legislature that may affect what exactly can be posted.



◆ Financial Conditions

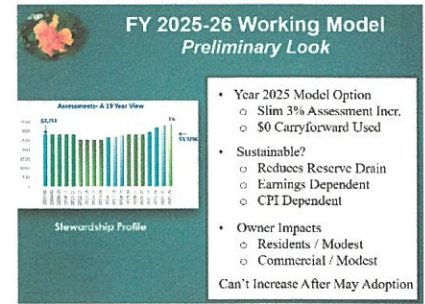
Ms. Wilson reviewed the investments to date and the income that has been realized and that which will be realized by end of FY 2024-25, the total of which is \$94.9K. (This is in addition to the ICS earnings.)

The Vice Chairman Oneal reiterated that the current economic conditions have kept the door open for modest returns but there is little assurance about the future, which is important for the CDD because an additional \$2 M becomes available for reinvestment in September of this year.



1 ♦ **FY 2025-26 Working Model**

2 Ms. Wilson presented the working model for next fiscal
3 year's budget. Each year the budget is presented several times for
4 examination prior to the May meeting when the budget for the
5 next year is typically adopted and the date is set for the Budget
6 Hearing.



7
8 ♦ **Additional Advanced Board Package Materials:**

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

11
12 **EIGHT ORDER OF BUSINESS – Other Matters**

13 There being none, the next item followed.

14
15 **NINTH ORDER OF BUSINESS – Public Comments**

16 There being none, the next item followed.

17
18 **TENTH ORDER OF BUSINESS - Supervisor Comments**

19 There being none, the next item followed.

20
21 **ELEVENTH ORDER OF BUSINESS - Adjournment**

22 There being no further business,

23
24 On MOTION by Mr. Diaz SECODED by Mr. Horvath with ALL IN FAVOR, the meeting was
25 adjourned.

26
27 **These minutes were done in summation format, not verbatim.*

28 **Each person who decides to appeal any decision made by the Board with respect to any matter*
29 *considered at the meeting is advised that person may need to ensure that a verbatim record of*

1 *the proceedings is made, including the testimony and evidence upon which such appeal is to*
2 *be based.*

3

4

5

6

7 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a**
8 **publicly noticed meeting held on April 9, 2025.**

9

10 _____

11 **Signature**

12

13 Mary Margaret Wilson

14 **Printed Name**

15 **Title:**

16 ☒ **Assistant Secretary**

17 ☐ **District Manager**

Signature

Donald Oneal, Jr.

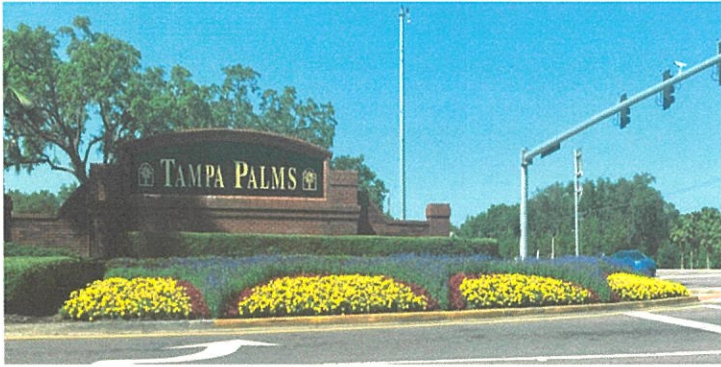
Printed Name

Title:

☒ **Vice Chairperson**

☐ **Chairperson**

..... Around The Neighborhood



The portion of the CDD mission regarding *protection and maintenance of CDD assets* translates directly into the appearance of the community.

Appearance is crucial during these times of recovery from storm damage and economic upheaval, not to mention ominous warnings of future weather challenges, as it is reassuring to many that some elements are functioning normally.

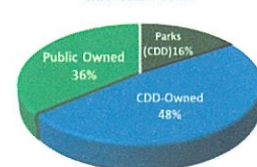
Tampa Palms is a unique community and the manner in which Tampa Palms addresses appearance is quite different from most other planned communities in the New Tampa and even the Tampa Bay area because of its uniqueness which comes from:

- (1) size, many communities have in the range of 1,500 housing units whereas Tampa Palms has 4,000 housing units.
- (2) the fact that Tampa Palms includes multifamily properties that have full access to its amenities.
- (3) the substantial array of commercial entities within the CDD.
- (4) the fact that the major boulevards are public ROW for which the CDD provides upkeep for the City.

Were Tampa Palms gated and with private roads such as Hunters Green, Arbor Greene, Live Oak Preserve, Heritage Isles or Cory Lake Isles to name a few, the complexities of maintaining “appearance” would be greatly reduced but so would the elegance and livability of Tampa Palms.

- At least 36% of the landscape care provided along the boulevards is for property owned by others, principally the publicly owned by the City of Tampa.
- It is not just sidewalk to road; for example, the entire Area 2 entry median in front of City Plaza from BB Downs [including the entry monument] to Amberly Dr. is City of Tampa right of way.

TAMPA PALMS LANDSCAPE & SHRUB MAINTENANCE



The May Landscape Report



The May OLM inspection took place earlier this week with a resulting 94 % rating.

With the difficulties of this particularly dry Spring (see following), this rating is an outside and professional confirmation that the property continues to provide the upscale appearance that the residents of Tampa Palms expect.

The inspector complimented the ABM team on fungus and weed management and on the general street appearance.

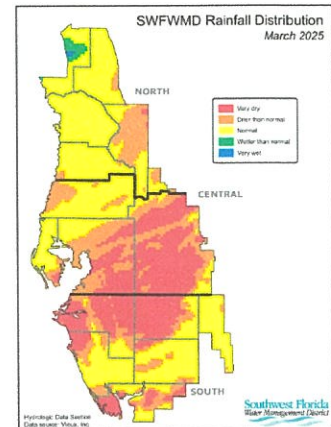
There were points deducted for “hot spots” in turf even though it is fully understood how and why they occur. OLM does not rate on a curve.

Dry Spring Weather Is Here....

That said, the drought is creating havoc with some shrubs and many areas of turf due to the total lack of rain except for several minimal showers in more than six weeks.

Areas where the soil is sandy or tree cover is not readily available, show hot spots such as to the right on Amberly south of Tampa Palms Blvd by Fla Executive Realty.

ABM is irrigating these areas and treating for chinch or fungus but not replacing turf in the areas that do not respond until genuine rains return.



Pond Appearances End of Spring

All ponds within the CDD are dropping in level, many significantly. While this is not a totally unusual this time of year as rainfall is normally low, this year the temperatures have been rather high increasing evaporation.



Those stormwater ponds that are small or shallow are the most noticeable. For the most part these are the ponds alongside village roads and are not as noticeable to the general public.

As of now, the water has not fallen so low as to force shut-down of any fountains. The two fountains most vulnerable to low water problems are the fountain at the entry from TPOST 3 at Wyndham and the Stonington fountain.



This pond is in Cambridge II and is one of the ponds where the muck will be removed in the coming weeks.

The pond is dry.

Luckily, most of the other ponds along the boulevards and in the parks are relatively large/deep. These are the ponds which are most visible to residents and visitors.

New Annuals Coming Mid- June

The summer annuals should be arriving early and removal of the current flowers will commence two weeks prior to provide time to condition the beds.

Coleus will be used for all entries. Coleus are used in the summer and early fall because they are a heat-tolerant, durable annual plant which has very few disease and insect problems. In Florida there are varieties of coleus have been developed for the direct sun.



Sometimes the plants will appear to flag slightly at the end of the day but they recover overnight, especially with irrigation. The colors and types planned are to the above but the exact varieties that will used have will be determined by Joe Laird based on plant maturity the week before they are needed.

The Final Fertilization Until Fall



This month ABM will place the last fertilizer that can be applied until October.

Due to concerns about the harmful environmental impact to both surface water and groundwater quality caused by leaching of nitrate and phosphorus into surface waters, such as the Tampa Palms ponds and the Hillsborough River, both the City of Tampa and the Hillsborough County enacted ordinances several years ago which regulate the use of fertilizers containing nitrogen and/or phosphorus during the rainy season from June until October.

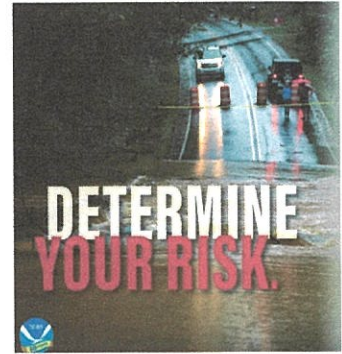
These ordinances apply to anyone using fertilizer on turf and/or landscape plants, both residential and commercial.

This will mean little to Tampa Palms except that the more prolific pond weed and algae growth in the summer, which is difficult to effectively treat, is somewhat reduced.

Storm Season Is Around The Corner

Each year the CDD prepares for the storm season (June 1 through Nov. 30) by taking steps to make certain those assets owned or involved in shared-maintenance with the City which are critical to storm resiliency, are as ready as they can be to accept the winds and rains reasonably expected in this area.

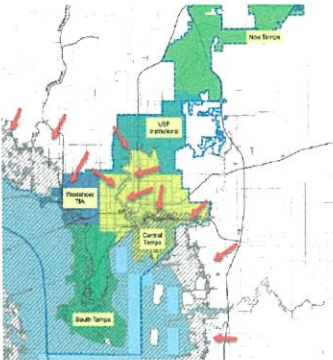
Apprehension about the upcoming storm season is somewhat amplified in the minds of Tampa Palms residents due to the damages suffered 2024, especially those damages relatively close to Tampa Palms in North Tampa and the University areas. Those concerns are further fed by the reality that in recent years it appears to be the weather trend that more storms come up the gulf coast and more storms are significant wind and rain makers.



NOAA urges cities, counties and even private individuals to know their risks. The major storm risks rise out of two different but related storm effects:

- Storm surge and flooding
- Wind borne debris

So How Does Tampa Palms Measure Up?



The Planning Commission recently (4/17/25) briefed the Tampa City Council on the subject of the Fla Coastal High Hazard Areas (CHHA) in Tampa, including non-incorporated Hillsborough County.

These are the areas where the land is below the level of an expected storm surge that would result from even a Category 1 hurricane.

The purpose of this evaluation was an assessment of building codes and population increases within the CHHA zones.

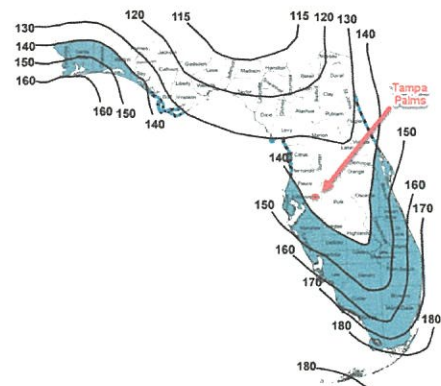
As seen on the map to the left, Tampa Palms, even with the adjacent Hillsborough River, is not in a defined CHHA.

The wind borne debris risk areas, these are locations depicted as having at least a 7% chance of receiving 33 second wind gusts greater than 140 MPH, are shown in the map to the right.

These are also the areas the Florida Building Code defines as WBDA, where construction codes must address the potential for these winds in Cat II structures which are typical homes.

Tampa Palms is east of the 140 MPH, WBDA “line”.

That said, tropical-based storms do spawn tornadic activity in which all bets are off; wind speeds and directional forces can cause substantial damage, far in excess of those considered in the WBDA calculations.



There was some indication that tornadic activity occurred in a portion of Tampa Palms during Hurricane Milton and was responsible for substantial tree damage and some home damage.

What Does the CDD Do?

Routine Maintenance

Tampa Palms is responsible for the stormwater ponds into which the COT stormwater conveyances drain from the public ROWs. Every pond is visited, examined for problems and treated for noxious weeds that might blocked the drainage twice each month and the pond biology company, which works for ABM as this is part of the basic service, reports to the CDD after each visit.

Further the CDD maintains the COT swales along the boulevards, making certain that there are no blockages preventing stormwater from flowing to the drains and that the swale bottom drains are kept free of debris.

This is all documented in the Stormwater Maintenance Plan which is posted online at <https://tpoa.net/StormwaterPlan.pdf>.



Pre-Storm Season Work Plans

When the late Spring creates low water conditions, the ponds are examined for accumulated muck and sediment that has been brought in during the prior rainy season.

For many years there are no ponds requiring attention but this year due to the volume of water received during Milton, "sand bars" were created in two smaller ponds. The muck will be removed and placed along the rear banks in the coming weeks so that the design volume of stormwater can be accepted without flooding.



During Storm Season

After even moderate rain events, all of the swale bottom inlets are checked for debris and cleaned.



The swale based inlets are supposed to receive storm water from the roadways and the drainage is designed to siphon through grass for "cleaning" but depending on the rainfall, that can take several hours and water accumulates in the roads adjacent to the inlets. When this happens, ABM opens channels into the drains from the roadways.

During development (1980's), the developers constructed concrete troughs to drain the water into the inlets and stop road flooding. In the late 1990's the CDD offered to add troughs to Tampa Palms Blvd but the City refused to allow more, saying that the grass "cleaned" the water.

The ones already constructed on Amberly Drive in Area 1 were allowed to remain but none other could be built.



FY 2023- 2024 Audit Report

Executive Summary

The 2023-24 Audit has been completed.

A copy of the audit in its entirety follows.

The 2023-2024 audit is a “no comment” audit. This is the twenty-second “no comment” audit in a row for the Tampa Palms CDD.



Here are the next steps in this formal audit process:

- The audit should be approved by the board by motion
- Patricia Thibault will prepare the required AFR.
- Patricia Thibault will take the necessary steps to file the audit with the Auditor General’s office.

Here are some highlights from the 2024 Final Audit Report for your attention.

Report on the Audit of the Financial Statements (Excerpts from page 3 of Final Audit Report which is attached)

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Tampa Palms Community Development District, Hillsborough County, Florida (“District”) as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

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 major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial

Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District’s management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Management Letter To Board of Supervisors (excerpts from Page 28-29)

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.

II. Status of prior year findings and recommendations.

III. Compliance with the Provisions of the Auditor General of the State of Florida.

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, as applicable, management, and the Board of Supervisors of Tampa Palms Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Tampa Palms Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

Shaw & Associates

April 27, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. 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 which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Tampa Palms Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2025, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

April 27, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Tampa Palms Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year resulting in a net position balance of \$10,508,478.
- The change in the District's total net position in comparison with the prior fiscal year was \$94,351, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental fund reported an ending fund balance of \$4,085,265, an increase of \$97,650 in comparison with the prior year. A portion of fund balance is non-spendable for prepaids, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2024	2023
Assets, excluding capital assets	\$ 4,270,826	\$ 4,112,301
Capital assets, net of depreciation	6,423,213	6,426,512
Total assets	10,694,039	10,538,813
Liabilities, excluding long-term liabilities	185,561	124,686
Total liabilities	185,561	124,686
Net Position		
Investment in capital assets	6,423,213	6,426,512
Unrestricted	4,085,265	3,987,615
Total net position	\$ 10,508,478	\$ 10,414,127

A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay any related debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The District does not have any debt related to capital assets.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 3,015,051	\$ 2,790,481
General revenues		
Unrestricted net investment earnings	216,515	145,737
Miscellaneous	2,668	2,672
Total revenues	3,234,234	2,938,890
Expenses:		
General government	472,523	397,111
Maintenance and operations	2,667,360	2,596,698
Total expenses	3,139,883	2,993,809
Change in net position	94,351	(54,919)
Net position - beginning	10,414,127	10,469,046
Net position - ending	\$ 10,508,478	\$ 10,414,127

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$3,139,883. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. In total, expenses, including depreciation, increased from the prior fiscal year. The majority of the increase was the result of an increase in maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2024 exceeded appropriations by \$12,047. The over expenditures were funded by available fund balance.

CAPITAL ASSETS

At September 30, 2024, the District had \$13,461,066 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,037,853 has been taken, which resulted in a net book value of \$6,423,213. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Tampa Palms Community Development District's Finance Department at 16311 Tampa Palms Bl., Tampa, Florida 33647.

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,656,127
Investments	2,543,770
Due from other	33,850
Prepays	37,079
Capital assets:	
Nondepreciable	3,910,220
Depreciable, net	<u>2,512,993</u>
Total assets	<u>10,694,039</u>
 LIABILITIES	
Accounts payable	<u>185,561</u>
Total liabilities	<u>185,561</u>
 NET POSITION	
Investment in capital assets	6,423,213
Unrestricted	<u>4,085,265</u>
Total net position	<u>\$ 10,508,478</u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Service</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 472,523	\$ 472,523	\$ -
Maintenance and operations	2,667,360	2,542,528	(124,832)
Total governmental activities	<u>3,139,883</u>	<u>3,015,051</u>	<u>(124,832)</u>
General revenues:			
Unrestricted net investment earnings			216,515
Miscellaneous			<u>2,668</u>
Total general revenues			<u>219,183</u>
Change in net position			94,351
Net position - beginning			<u>10,414,127</u>
Net position - ending			<u>\$ 10,508,478</u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	<u>Major Fund</u> General	<u>Total</u> Governmental Funds
ASSETS		
Cash and cash equivalents	\$ 1,656,127	\$ 1,656,127
Investments	2,543,770	2,543,770
Due from other	33,850	33,850
Prepays	37,079	37,079
Total assets	<u>\$ 4,270,826</u>	<u>\$ 4,270,826</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 185,561	\$ 185,561
Total liabilities	<u>185,561</u>	<u>185,561</u>
 Fund balances:		
Nonspendable:		
Prepays	37,079	37,079
Unassigned	4,048,186	4,048,186
Total fund balances	<u>4,085,265</u>	<u>4,085,265</u>
 Total liabilities and fund balances	 <u>\$ 4,270,826</u>	 <u>\$ 4,270,826</u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 4,085,265

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	13,461,066	
Accumulated depreciation	(7,037,853)	6,423,213
Net position of governmental activities		\$ 10,508,478

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	<u>Major Fund</u>	<u>Total</u>
	<u>General</u>	<u>Governmental</u>
		<u>Fund</u>
REVENUES		
Non ad valorem assessments	\$ 3,015,051	\$ 3,015,051
Net investment earnings	216,515	216,515
Miscellaneous	2,668	2,668
Total revenues	<u>3,234,234</u>	<u>3,234,234</u>
EXPENDITURES		
Current:		
General government	388,580	388,580
Maintenance and operations	2,494,107	2,494,107
Debt Service:		
Capital outlay	<u>253,897</u>	<u>253,897</u>
Total expenditures	<u>3,136,584</u>	<u>3,136,584</u>
Excess (deficiency) of revenues over (under) expenditures	97,650	97,650
Fund balances - beginning	<u>3,987,615</u>	<u>3,987,615</u>
Fund balances - ending	<u>\$ 4,085,265</u>	<u>\$ 4,085,265</u>

See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds	\$	97,650
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Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures, however, the cost of those capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		169,954
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Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Depreciation on capital assets is not recognized in governmental funds but is reported as an expense in the statement of activities.		<u>(173,253)</u>
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Change in net position of governmental activities	\$	<u>94,351</u>
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See notes to the financial statements

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Tampa Palms Community Development District ("District") was created in 1982 by the Florida Land and Water Adjudicatory Commission. The District exists under the "Uniform Community Development District Act of 1980", otherwise known as Chapter 190, Florida Statutes.

The District was created for the purpose of planning, financing, constructing, operating and maintaining certain portions of the community-wide infrastructure. The District consists of 5,400 acres of land and is located entirely within Hillsborough County, Florida. The area encompassed by the District was annexed by the City of Tampa in 1985.

The District is governed by the Board of Supervisors ("Board") which is composed of five members. The Supervisors are elected on an at large basis by qualified electors within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Assessing and levying property taxes and assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, like operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to third party agreements.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments (Continued)

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure – structures and other	20 – 60
Infrastructure – parking and roadways	35
Infrastructure – walls, gates, monuments	5 – 20
Infrastructure – drainage and irrigation	10 – 30
Equipment	5 – 10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year, the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances including certificates of deposit as shown below were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2024:

	Amortized Cost	Credit Risk	Maturities
US Treasury Bill	\$ 937,018	N/A	3/6/2025
US Treasury Bill	192,752	N/A	9/4/2025
Certificates of Deposit	1,414,000	N/A	3/12/2025 to 09/17/2025
Total Investments	<u>\$ 2,543,770</u>		

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk.

The U.S. Treasury investment is held by the trustee or agent but not in the District's name.

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 3,890,220	\$ -	\$ -	\$ 3,890,220
Project in progress	20,000	-	-	20,000
Total capital assets, not being depreciated	3,910,220	-	-	3,910,220
Capital assets, being depreciated				
Infrastructure:				
Structures	714,603	-	-	714,603
Parking and roadways	40,000	-	-	40,000
Walls and monuments	4,589,768	127,268	-	4,717,036
Irrigation and drainage system	1,501,948	-	-	1,501,948
Other	1,434,905	33,310	-	1,468,215
Equipment	1,099,668	9,376	-	1,109,044
Total capital assets, being depreciated	9,380,892	169,954	-	9,550,846
Less accumulated depreciation for:				
Infrastructure:				
Structures	558,069	17,976	-	576,045
Parking and roadways	31,516	929	-	32,445
Walls and monuments	3,628,716	56,345	-	3,685,061
Irrigation and drainage system	1,127,706	35,583	-	1,163,289
Other	627,323	47,119	-	674,442
Equipment	891,270	15,301	-	906,571
Total accumulated depreciation	6,864,600	173,253	-	7,037,853
Total capital assets, being depreciated, net	2,516,292	(3,299)	-	2,512,993
Governmental activities capital assets, net	\$ 6,426,512	\$ (3,299)	\$ -	\$ 6,423,213

Depreciation expense was charged to the maintenance and operation program/function.

NOTE 6 – COST SHARE AGREEMENT

The District has an agreement with the Homeowners Association (“HOA”) whereby District employees will be used to provide administrative services for the HOA. Pursuant to the agreement, for services rendered during the current fiscal year, the HOA incurred charges of \$14,223 and owes the District \$9,860 as of September 30, 2024.

NOTE 7 – MANAGEMENT CONTRACT

The District has an agreement with the HOA to provide park attendants for the park under the HOA’s PEO for leased employees. Pursuant to the agreement, for services rendered during the current fiscal year, the District incurred charges of \$73,248, of which \$12,418 is payable at September 30, 2024.

NOTE 8 – MANAGEMENT COMPANY

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Non ad valorem assessments	\$ 2,980,255	\$ 3,015,051	\$ 34,796
Interest	60,000	216,515	156,515
Miscellaneous	1,500	2,668	1,168
Total revenues	<u>3,041,755</u>	<u>3,234,234</u>	<u>192,479</u>
EXPENDITURES			
Current:			
General government	190,177	388,580	(198,403)
Maintenance and operations	2,726,879	2,494,107	232,772
Capital outlay	207,481	253,897	(46,416)
Total expenditures	<u>3,124,537</u>	<u>3,136,584</u>	<u>(12,047)</u>
Excess (deficiency) of revenues over (under) expenditures	(82,782)	97,650	180,432
OTHER FINANCING SOURCES			
Use of fund balance	82,782	-	(82,782)
Total other financing sources	<u>82,782</u>	<u>-</u>	<u>(82,782)</u>
Net change in fund balance	<u>\$ -</u>	97,650	<u>\$ 97,650</u>
Fund balance - beginning		<u>3,987,615</u>	
Fund balance - ending		<u>\$ 4,085,265</u>	

See notes to required supplementary information

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved annual budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments must be approved by the Board of Supervisors. Actual general fund expenditures for the fiscal year ended September 30, 2024 exceeded appropriations by \$12,047. The over expenditures were funded by available fund balance.

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	1
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	1
Employee compensation	\$73,058
Independent contractor compensation	\$118,500
Construction projects to begin on or after October 1; (\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	<u>Operations and maintenance:</u> \$227 to \$150,832
Special assessments collected	\$3,015,051
Outstanding Bonds:	Not applicable



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**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**

To the Board of Supervisors
Tampa Palms 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 the governmental activities and the major fund of Tampa Palms Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 27, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

April 27, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

We have examined Tampa Palms Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report 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, management, and the Board of Supervisors of Tampa Palms Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

April 27, 2025



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**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Tampa Palms Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Tampa Palms Community Development District, Hillsborough County, Florida, ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated April 27, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional 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 April 27, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Tampa Palms Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Tampa Palms Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

April 27, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

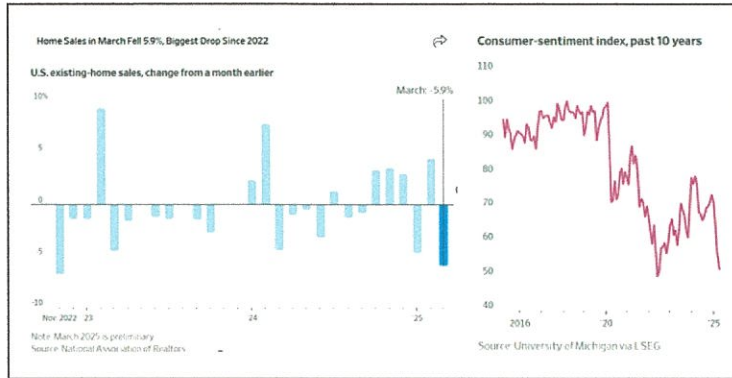
3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

Financial Conditions / Cash Management

The current economic conditions reflect declining consumer sentiment driven in part by perceived risks across many aspects of the economic sphere, from up and down inflation indicators, stock market volatility, tightening credit, the first GDP decline since early in the pandemic, as well as, a cooling housing market as marked by the state of existing home sales.



As stated previously by Vice Chair Oneal many times; the impact of the general economy will substantially drive the CDD's ability to effectively invest reserve funds.

Further, the use of those investment returns is critical to strategies to moderate owner assessments and lower the need to use carry-forward funds to balance the budget.

Notably, in September of this year, slightly more than \$2.1M will become available for the Board to reinvest for FY 2025-26. (See chart below.)

FY 2024-25 Investment Profile								
Issued	Cusip	Maturity	Principal	APY	Earnings	Total	Proceeds	Actions
By	Number	Date	(\$)	Rate	(\$)	Proceeds (\$)	Due	Future
Harborone Bank	41166HFK7	1/8/2025	250,000	4.6	2,899	252,899	1/8/2025	
US Treasury **	912797MM6	3/6/2025	935,544	4.4	19,456	955,000	3/6/2025	
Cathy Bank CD	149159UJ2	3/12/2025	179,000	4.6	4,083	183,083	3/12/2025	
Goldman Sachs	38150VXV6	3/17/2025	250,000	4.65	5,765	255,765	3/17/2025	
Schwab CD	15987UCZ9	9/2/2025	250,000	4.35	10,875	260,875	9/2/2025	Reinvest Sept
US Treasury **	912797MH7	9/4/2025	388,148	3.9	7,852	396,000	9/4/2025	Reinvest Sept
US Treasury **	912797MH7	9/4/2025	250,280	4.21	6,720	257,000	9/4/2025	Reinvest Sept
Santander Bank C	80280JYG0	9/12/2025	250,000	4.35	10,875	260,875	9/12/2025	Reinvest Sept
Goldman Sachs	38150VXX2	9/15/2025	250,000	4.25	10,625	260,625	9/15/2025	Reinvest Sept
PNC Bank	38150VR68	9/15/2025	250,000	4.2	5,250	255,250	9/15/2025	Reinvest Sept
Webster Bank	94768NPJ7	9/11/2025	250,000	4.25	5,313	255,313	9/11/2025	Reinvest Sept
Western Alliance	95763PWQ0	9/29/2025	246,000	4.25	5,228	251,228	9/29/2025	Reinvest Sept
Total			\$3,748,972		\$94,939	\$3,843,912		\$ 2,197,165

Management Review & Recommendation

It was disclosed at the April 2025 CDD meeting that Patricia Thibault had resigned from Breeze.

Until recently Patricia Thibault was the Director of Management for Breeze and an officer of the Tampa Palms CDD (CDD). The CDD chose Breeze solely because of the Ms. Thibault's various expertise's in such areas as:

- Audit management
- Accounting
- NPDES MS4 permits
- Fla contracting and bidding
- Emergency management, including FEMA
- Mandatory records retention/management extending the more than 40 years of the CDD

Based on the Board's direction at the April CDD meeting, staff engaged Ms. Thibault as a consultant to address several time-critical issues including but not limited to the audit and FEMA 1A application.

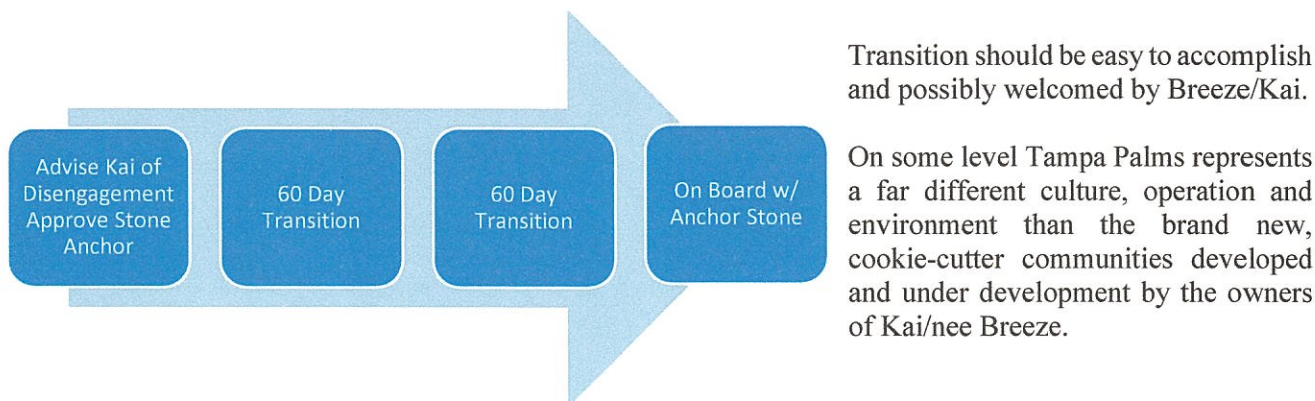
Further, and again in response to the board's expressed confidence in the management provided under the direction of Patricia Thibault, staff proceeded to create an RFP for the broadly defined services of:

- District management services [meeting management, records management, governance oversight,]
- Financial management [standard accounting services of bill payment and financial reporting, audit support, State of Fla financial reporting]

This RFP was submitted to a management company that was created by Patricia Thibault and her team to provide more boutique style services, Anchor Stone Group. (see RFP attached)

The Anchor Stone LLC RFP response establishes operating support that perfectly fits with the resident-focused business model (with government reporting) that has been required by this CDD Board. Further the financial impact is non-existent as the proposed service fee is budget consistent and Anchor Stone will take ownership of the District immediately but offer DM services free of charge during the 60-day onboarding period so that the District is not fiscally impacted by the transition.

It is staff's recommendation that the board move to cancel the Breeze/Kai agreement immediately and engage Anchor Stone. If that is the will of the board (expressed by a motion) staff will advise Kai of the CDD's desire to separate and commence the 60-day notice period contained in the current agreement with Breeze.



Attached is both the RFP detailing the service agreement and a Prospectus for Tampa Palms introducing Anchor Stone.

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSAL

FOR

DISTRICT MANAGEMENT SERVICES



May 2025

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4. Proposal Forms
 - A. General Proposer Information
 - B. Pricing

1. **GENERAL INFORMATION FOR PROPOSAL**

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR
PROPOSAL FOR DISTRICT MANAGEMENT SERVICES**

The Tampa Palms Community Development District (the “District”) is seeking a proposal from a qualified firm interested in providing district management services, tailored to meet the very specific requirements of the District. These services are considered contractual services under Florida law and are not required to be competitively bid. In order to submit a proposal, any Proposer must be authorized to do business in Florida, hold all required state and federal licenses in good standing, and otherwise meet any applicable requirements set forth by the District.

All proposals should include the following information, among other things described herein:

- A. Completed proposal forms and instruction as set forth herein in Section 4.
- B. Complete pricing showing the total cost of providing the Service(s), broken down as set forth on the following price proposal form. Three years of pricing SHALL be included by the Proposer.

Price will be one factor used in determining the proposal award but the primary considerations will wrap around proposals where the business culture and operations of the proposer appears to best fit the interests of the District. The District explicitly reserves the right to make an award or to make no award at all.

Nothing herein shall be construed as or constitute a waiver of District’s limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute or law.

2. GENERAL DESCRIPTION OF DISTRICT FACILITIES

The Tampa Palms Community Development District consists of approximately 3,081.42 acres of land located entirely within Hillsborough County, Florida. The District owns, operates, and maintains various common areas, including:

- Landscape at the village entries and along the boulevards in the Tampa Palms Community.
- Fifty-four entrance monument signs with granite and gold lettering and LED lighting.
- Median landscape along the boulevards in Tampa Palms.
- Cul-de-sac landscape in public rights-of-way of the City of Tampa located in Tampa Palms villages.
- Seventy storm water retention ponds.
- Three community parks:
 - Hampton - parking, pavilion with office and restrooms, playground, tennis courts, racquetball courts, basketball courts, picnic facilities
 - Amberly – parking, pavilion with restrooms, playground, trails, picnic facilities
 - Oak - conservation park with trails
- Two state-of-the art pump stations providing non-potable water to maintain the landscape along the boulevards.
- Decorative street signs (133) on public roadways.
- Decorative traffic control signs (109) on public roadways
- Eleven lake fountains providing beauty and pond aeration.

3. SCOPE OF DISTRICT MANAGEMENT SERVICES NEEDED

A. STANDARD ON-GOING SERVICES: These services will be provided on a recurring basis and are commonly referred to as the basic services necessary for the normal and routine functioning of the District.

B. MANAGEMENT:

1. Attend and participate in all regularly scheduled and special Board of Supervisors meetings, continued meetings, hearings, and workshops (if any). Arrange for notice of the time and location and all other necessary logistics for such meetings, hearings, etc.

2. Ensure compliance with all statutes affecting the District which include but are not limited to:

- a. Certify Special District Update Form, submitted to the Special District Information Program, Department of Economic Opportunity each year.
- b. Assign and provide Records Management Liaison Officer for reporting to the Department of Library and Archives.
- c. Provide contact person for the State Commission of Ethics for Financial Disclosure coordination.
- d. Provide Form 1 Financial Disclosure documents for Board Members.
- e. Provide Form 1F Financial Disclosure documents for resigning Board Members.
- f. Monitor and supply Form 3A, *Interest in Competitive Bid for Public Business, if needed.*
- g. Monitor and provide Form 8B, *Memorandum of Voting Conflict for the Board, if needed.*

Circle One

Included B 1-2

Yes No

- h. Maintain and file Disclosure of Public Financing and file with Department of Economic Opportunity.
- i. Provide for a proposed budget for Board approval on or by June 15 of each fiscal year.
- j. Provide copy of approved proposed budget to the County a minimum of 60 days prior to the public hearing on the budget.
- k. Provide written notice to owners of public hearing on the budget and its related assessments.
- l. Provide copy of an annual notice of any changes to the Public Facilities report to the County if changes are made.
- m. Provide copy of the seven (7) year Public Facilities report update, based on reporting period assigned to Hillsborough County.
- n. Provide file name and location of the Registered Agent and Management Company office location, such location which must be within Hillsborough County, annually with Department of Economic Opportunity and the County.
- o. Provide District Map and update as previously provided by the District's Engineer and City of Tampa if needed to the Department of Economic Opportunity and the County.
- p. Provide legal description and boundary map as provided by District Engineer to the Supervisor of Elections, if requested.
- q. File request letter to the Supervisor of Election for Hillsborough County for number of registered voters as of April 15, each year.
- r. Provide for public records announcement and file document of registered voter data each June.
- s. Update Board Member names, positions, and contact information to the State Commission on Ethics annually.
- t. Certify and file the Form DR 421, *Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes* with the Department of Revenue each tax year.
- u. Properly notice all public meetings, in accordance with the appropriate Florida Statutes, including but not limited to, public hearings on assessments, the budget, establishment of rates, fees, or charges, rulemaking, uniform method of collection, and all other required notices of meetings, hearings and workshops.
 - a. Provide for the appropriate ad templates and language for each of the above.

- 3. Assist in the any negotiation of contracts, as directed by the Board of Supervisors.
- 4. Provide an office location within Hillsborough County to handle and respond to written, phone or e- mail inquiries from the public.

Circle One	
Included B 3	
<input checked="" type="radio"/> Yes	<input type="radio"/> No
Circle One	
Included B 4	
<input checked="" type="radio"/> Yes	<input type="radio"/> No

Circle One

Included C 1-6

☒ Yes ☐ No

C. ADMINISTRATIVE:

1. Oversee preparation of agendas and meeting materials for board meetings, hearings, etc., as needed for transmittal to Board for preparation for board meetings and or for other meetings, hearings, etc., as needed.
2. Provide or assist in the provision of accurate minutes for all meetings and hearings.
3. Implement and maintain a document management system to create and save documents and provide for the archiving of District documents.
4. Certify and file annual report to the Department of State, Library and Archive Division, for storage and disposal of public records, if needed.
5. Protect integrity of all public records in accordance with the requirements of State law. Respond to public records requests as required by law and in compliance with the Rules of Procedure and the District's adopted public records policy.
6. Maintain "Record of Proceedings" for the district within the County which includes meeting minutes, agreements, resolutions, and other records required by law.

Circle One

Included D 1

☒ Yes ☐ No

D. ACCOUNTING:

1. Financial Statements
 - a. Establish Fund Accounting System in accordance with federal and state law, as well as GASB and the Rules of the Auditor General. This includes the following:
 - i. Chart of Accounts.
 - ii. Vendor and Customer Master File.
 - iii. Report creation and set-up.
 - b. Prepare monthly balance sheet, income statement(s) with budget to actual variances, including the following:
 - i. Cash Investment Account Reconciliations per fund.
 - ii. Balance Sheet Reconciliations per fund
 - iii. Expense Variance Analysis.
 - c. Prepare and file Annual Public Depositor's Report and distribute to State Department of Insurance and Treasury.
 - d. Prepare and file Public Depositor's and Indemnification Form on new accounts as needed.
 - e. Facilitate Banking relations with the District's depository partners.
 - f. Prepare all other financial reports as required by applicable law and accounting standards.
 - g. Account for assets constructed by or donated to the District for maintenance.
 - h. On or before October 1st of every year prepare an annual inventory of all District owned tangible personal property in accordance with all applicable rules and standards.
 - i. Provide Audit support to auditors for the required Annual Audit, as follows:
 - i. Prepare Audit Confirmation Letters for verification.
 - ii. Prepare all supporting accounting reports and documents as requested by the auditors.

- iii. Respond to auditor questions.
- iv. Review and edit draft report.
- v. Prepare year-end adjusting journal entries as required.
- j. Provide for transmission of the Audit to the Auditor General's Office of the State.
- k. Provide and file Annual Financial Statements (FS. 218 report) by June 30th of each year.

Circle One	
Included D 2	
<input checked="" type="radio"/> Yes	<input type="radio"/> No

2.

Budgeting

- a. Prepare in collaboration with District staff budget and backup material for and present the budget at all budget meetings, hearings, and workshops.
 - i. The budget is to be done in accordance with state law standards, and consistent with applicable GASB standards.
 - ii. Budget preparation shall include calculation of operation and maintenance assessments, which may include development of benefit methodology for those assessments.
- b. File all required documentation to the Department of Revenue, Auditor General, Hillsborough County, and other governmental agencies with jurisdiction.
- c. Prepare and cause to be published notices of all budget hearings and workshops.
- d. Prepare all budget amendments on an ongoing basis. Assist in process to retain an auditor and cooperate and assist in the performance of the audit by the independent auditor.

3.

Accounts Payable/Receivable

- a. Administer the processing, review and approval, and payment of all invoices and purchase orders.
 - i. No third party payables/receivables vendors to be utilized.
- b. Ensure all invoices have been approved and coded by the District staff before payment.
- c. Ensure timely payment of vendor invoices and purchase orders.
 - i. Manage Vendor Information per W-9 reports.
 - ii. Make certain compliance with Fla E-Verify for any newly hired district staff
- d. Prepare monthly Payment & Distribution Report for presentation to the Board of Supervisors for approval or ratification.
- e. Maintain checking accounts with qualified public depository including.
 - i. Reconciliation to reported bank statements for all accounts and funds.
- f. Prepare year-end 1099 Forms for Vendor payments as applicable.
 - i. File reports with IRS.
- g. Maintain month-to-day running balance report that ties back to monthly balance sheet and transaction history.

Circle One	
Included D 3	
<input checked="" type="radio"/> Yes	<input type="radio"/> No

Circle One
Included D 4
☒ Yes ☐ No

Circle One
Included D 5
☒ Yes ☐ No

4. Purchasing
 - a. Assist in selection of vendors as needed for services, goods, supplies, materials. Obtain pricing proposals as needed and in accordance with District rules and state law.
 - b. Prepare RFPs for Administrative Services if needed, such as audit services, legal services, and engineering services.
5. Risk Management
 - a. Prepare and follow risk management policies and procedures, including those mandated by the State of Fla under the existing and emerging Cybercrimes legislation.
 - b. Recommend and advise the Board, in consultation with the district staff of the appropriate amount and type of insurance and be responsible, if requested, for procuring all necessary insurance.
 - c. Process and assist in the investigation of insurance claims, in coordination with Counsel of the District, if needed.
 - d. Provide for an update to the Schedule of Values of Assets owned by the District for purposes of procuring adequate coverage.

Circle One
Included E 1
☒ Yes ☐ No

E. FINANCIAL AND REVENUE COLLECTION:

1. Administer Assessment Roll Process:
 - a. Oversee the preparation annual assessment roll for collection of operations and maintenance assessments, prepared by the District's Assessment Roll Agent.
 - b. Prior to payment of the District's Assessment Roll Agent by Proposer and billed to the District, making certain of the following:
 - i. That the roll reflects per unit and per parcel assessments based on adopted fiscal year budgets.
 - ii. That the roll has been properly submitted to the Hillsborough County Property Appraiser.
 - iii. That the DR 408. Certificate of Non-Ad Valorem Assessments, has been properly submitted to the Hillsborough Tax Collector and Property Appraiser

Circle One
Included F 1
☒ Yes ☐ No

F. ADDITIONAL SERVICES:

1. Meetings
 - a. Extended meetings (beyond three (3) hours in length); continued meetings, special/additional meetings (not including annual budget workshop) if any should be required.
2. Financial Reports
 - a. Modifications and Certification of Special Assessment Allocation Report, if required.
3. Public Records Requests.

4. **PROPOSAL FORMS**

4.A. **GENERAL PROPOSER INFORMATION**

- Proposer General Information:*

Proposer Name

Anchor Stone Management, LLC

Street Address 255 Primera Boulevard, Suite 160

P. O. Box (if any) _____

City Lake Mary State FL Zip Code 32746

Telephone _____ Fax no. _____

1st Contact Name Patricia Thibault Title District Manager

2nd Contact Name Robert Rios Title Corporate Controller

Parent Company Name (if any) and other locations

Street Address 255 Primera Boulevard, Suite 160

P. O. Box (if any) _____

City Lake Mary State FL Zip Code 32746

Telephone _____ Fax no. _____

1st Contact Name _____ Title _____

2nd Contact Name _____ Title _____

- Company Standing:*

Proposer's Corporate Form:

Limited Liability Company

(e.g., individual, corporation, partnership, limited liability company, etc.)

In what State was the Proposer organized? Florida Date 4/4/2025

Is the Proposer in good standing with that State? Yes X No _____

If no, please explain _____

Is the Proposer registered with the State of Florida, Division of Corporations and authorized to do business in Florida? Yes X No —

If no, please explain _____

- *Licensure* – Please list all applicable state and federal licenses, and state whether such licenses are presently in good standing:

TO BE DISTRIBUTED UNDER A SEPARATE COVER

PROSPECTUS FOR

Tampa Palms

Community Development District



**Anchor
Stone**
MANAGEMENT



CONTACT INFORMATION
Patricia@AnchorStoneMgt.com



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OUR MISSION

Welcome to Anchor Stone Management, a boutique Florida-based District management firm.

The mission at Anchor Stone Management is to provide superlative support as we deliver district management solutions and services to organizations of all sizes. We value authentic collaborations and endeavor to forge relationships anchored in integrity and trust based on the highest ethical standards. Adopting a resident-focused mindset, we prioritize collaboration and vision as we partner with the unique individual characteristics of each District.

Our firm's principals have decades of hands-on expertise in public finance and District governance, and field management, giving us a deep understanding of the unique financial and operational needs of communities like yours. We are committed to leveraging this experience to deliver transparent, efficient, and compliant management that enhances your District's experience. In this proposal, we present an overview of our firm, highlight our qualifications in Florida's CDD governance environment, detail the core services we offer, outline our pricing offer that is aligned with your budget, and describe the benefits of partnering with us. District. Our tone is professional but approachable – we aim to be a trusted partner who works with your residents and Board, not just for them.



OUR TEAM – CORE STAFF INDIVIDUALS

ROBERT RIOS

Accomplished Corporate CPA with direct CDD & HOA Accounting experience

Robert has over 20 years of accounting and finance experience spanning both private sector and governmental accounting. A currently licensed CPE and CPA with extensive expertise in financial leadership, Robert is well versed in US GAAP, GASB and IFRS. He also holds undergraduate degrees in Marketing, Finance, and Accounting, as well as an MBA. In March of 2025, Robert attained his CFE (Certified Fraud Examiner) certification.

During his five years in the Community Management sector, Robert oversaw daily accounting and annual auditing of a portfolio of 70+ Community Development Districts (CDDs) and Homeowners Associations (HOAs). Has successfully managed both small districts and large-scale enterprise fund districts, delivering accurate and timely financial reporting. He has a very strong understanding of compliance and regulatory standards.

Robert has demonstrated strength in recruiting, mentoring, and developing high-performing teams. Well-connected across the banking, insurance, and accounting industries, offering valuable relationships and insight that support strategic financial planning and operational success.

PATRICIA THIBAUT

Exceptionally experienced District Manager, MACC, and a previously licensed CPA in two State's

Acting Districts Controller

Patricia is pro-active and results-oriented with broad experience in all aspects of accounting and auditing management. She has solid planning and organizational skills in all aspects of financial projects from inception through completion.

Well-disciplined with proven ability to manage multiple assignments efficiently under extreme pressure while meeting tight deadline schedules. Strong team builder and facilitator. Effectively communicates direction and conveys complex information in easily understood formats. Experience in various areas including, but not limited to: accounting, auditing, capital and operating budgets, financial statements and reporting, accounting policies and procedures, and cash flow forecasting. She is well versed in GAAP, GASB and FASB. Computer literate.

Patricia has previously held overall authority for the day-to-day operations of 38 Community Development Districts established under Florida Statute Chapter 190:

- Oversight of District Records Management – which includes the preparation of agendas and publication of meeting minutes, the handling of public records requests, the maintenance and retention of District files in accordance with Florida Statute 257, the maintenance of District websites to be ADA compliant



- Overall oversight for the preparation of District budgets to be in compliance with Florida Statute 189 which provides for the collection of non-ad valorem assessments in order to ensure that the District has sufficient funds to provide for the operations and maintenance of the services and facilities that are provided by the District
- Oversight of the daily accounting and internal control processing of financial transactions for Community Development Districts to be in compliance with GASB and the Florida Statute.

JAMES PALEVEDA

Controller with a background in Computer Science and Automations

Proficient Districts Finance and Assessments VP

James brings a remarkably diverse skill set and a deep well of knowledge to his work. He is highly detail-oriented, results-driven, and consistently holds himself to the highest standards of excellence.

Beginning his professional journey in the District's Accounts Payable department, James quickly advanced to the role of Staff Accountant. His strong performance and dedication led to deeper involvement in the District's financial operations, where he truly excelled. James's continued growth and leadership ultimately earned him the position of Vice President of Finance and Assessments. While being the head of Finance, James oversaw the full scope of the District's development and Special Assessments Bonds debt issuance services (under Florida Statute Chapter 170 and 190) for a portfolio of 35 Districts, including compliance and financial analysis and forecasts for monthly reports and budgeting.

After James moved on into the private sector, he continued to develop his skills and has grown into the position of Controller, while providing consultations on the District's admin and finance professionals.

James has taken an interest and mastered computer science, coding and automations, which has allowed him to make accounting processes faster and more accurate.

ASSESSMENTS & FINANCE

Manager of Districts Finance and Assessments

Has over nine (9) years of experience in the Districts Management industry:

- Budgets preparation
- Districts establishment and boundary amendment (preparation of Petitions, SERC)
- Bonds Debt issuance, amortizations and redemptions (including Bonds Validation Reports and Hearings, Methodology Reports, Bonds refunding)
- District's bonds debt lien books, payoffs and estoppels
- Full cycle of Special Assessments levy and collection (including notices, allocations, certification for collection via tax roll, including TRIM, deficit funding)
- Full scope of dissemination services (compliance with preparation and posting of Annual Reports and Audited Financial Statements)



AUSTIN COMINGS

Senior Financial Statements Accountant

Austin brings over eight years of experience in the District Management industry, with a strong focus on financial reporting and compliance. He oversaw a diverse portfolio of nearly 40 Community Development Districts (CDDs), preparing and reviewing financial statements and audit packages in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines for public funds. He has a Bachelor degree in Business Administration.

Austin has played a key role in the annual budget preparation process, ensuring accuracy, transparency, and regulatory compliance across all accounting functions. Known for his attention to detail and ability to manage high volumes of monthly financial data, he consistently meets strict deadlines while overseeing critical tasks such as general ledger maintenance and bank reconciliations.

DANA BRYANT

Landscape Coordinator

Dana has over 15 years as a landscape maintenance professional in the Central Florida area.

His landscape maintenance inspections will include one (1) landscape oversight inspections per month to ensure compliance with associated contracts for maintenance service levels.

During his Landscape Maintenance Inspections, he will perform full grounds examination of the District's living assets. He will provide the District with inspection reports and will notify maintenance contractors about deficiencies in service.

Dana will procure proposals for various landscape projects, as needed. He will works with the Boards to develop a vision plan specific to landscape replacement and beautification for common grounds and the amenity facility. Dana will put emphasis on maturing landscape in the community and budgetary impacts.



EXPERIENCE & QUALIFICATIONS

Anchor Stone brings unmatched expertise particularly suited to Florida's CDD governance environment. Our leadership team's background in governmental accounting and management means we are intimately familiar with the statutes, regulations, and best practices that Florida communities must follow.

Below we emphasize key qualifications that set us apart:

•**Certified Public Accountants with Government Expertise:** Two of our principals have held licenses as CPAs and have spent their careers in accounting and finance, specifically in governmental accounting. They have successfully managed municipal budgets, audits, and public funds in accordance with Government Auditing Standards and the Florida Statute. This experience translates into strong financial stewardship for your District, from accurate daily accounting to long-term fiscal planning. We understand the rigorous requirements of public-sector finance, and we ensure full compliance with these standards. Our financial acumen guarantees that your District's funds will be handled with

- integrity
- transparency
- accountability

•**Extensive Knowledge of Florida CDD:** Operating in Florida means complying with specific legal frameworks. We stay up-to-date on all relevant statutes and regulatory requirements governing CDDs (established under Chapter 190, F.S.). By law, every CDD Board must appoint a District Manager to administer day-to-day operations – a role our firm is exceptionally qualified to fill.

Our team's familiarity with the governance requirements means your District will never have to worry about missing a statutory deadline or falling out of compliance. We handle tasks such as filing required documents with state agencies, maintaining official records, and ensuring all meetings and notices meet Florida's legal standards.

•**Local Focus and District Insight:** Being **Florida-based**, we understand the local context of District living – from budgeting for hurricane preparedness to managing vendors for year-round



landscaping needs. Our principals have worked closely with numerous CDD Boards of Supervisors across the state, gaining insight into what makes a District successful.

We appreciate that every District is unique; we take time to learn the specific bylaws, needs, and culture of each client. Our Florida focus also means we have established relationships with reputable local service providers (engineers, landscapers, pool maintenance companies, etc.) and regulators. This network and knowledge enable us to respond quickly and effectively to any situation, whether it's a new state reporting requirement or a neighborhood concern.

With Anchor Stone, your District gets experienced leadership that is both highly qualified and deeply attuned to Florida's District governance environment.

CORE SERVICES OFFERED

We provide a full suite of management services tailored to meet the needs of CDDs. Below are the core services Anchor Stone offers, each designed to ensure your District's operations run smoothly, transparently, and in compliance with all requirements¹:

•**Budget Preparation:** We lead the development of your annual budget from start to finish by working closely with the Board to forecast revenues (assessments, fees, etc.) and plan expenditures for maintenance, reserves, and upcoming projects. We ensure that budgets are comprehensive and align with Florida's statutory requirements, such as fully funding required reserve accounts unless properly waived by members.

Our approach is collaborative: we incorporate historical data, vendor contracts, and the Board's input and vision to draft a budget that reflects your District's goals and obligations.

By handling the complex calculations and notice requirements (e.g., public budget hearings for CDDs), we make the budgeting process efficient and stress-free for the Board.

•**Financial Reporting & Accounting:** We take pride in maintaining **accurate** and **transparent** financial records. Our local team will manage all accounting tasks, including tracking income and expenses, processing accounts payable/receivable, and reconciling bank statements and ensuring that debt service payments are made timely

Each month (or at whatever interval you prefer), we provide detailed financial reports to the Board, such as

¹ For a more detailed list of the scope of services, please refer to Exhibit A.



We also prepare any required government financial filings. All accounting is done in accordance with generally accepted accounting principles (GAAP), and we adhere to governmental accounting standards relevant to public funds (GASB). Our robust financial management promotes transparency and accountability in all financial matters.

In addition, we coordinate the annual independent audit, working with external auditors and providing all necessary documentation to ensure a smooth audit process.

By entrusting your financial administration to Anchor Stone, you gain peace of mind that every penny is accounted for and reported properly.

•**Board Meeting Administration:** We handle all the logistics and administration for your Board meetings so that your elected directors can focus on decision-making. Our services include scheduling and noticing meetings in compliance with Florida laws (e.g., advertising CDD meetings per the Sunshine Law), preparing meeting agendas in consultation with the Board Chair, and compiling agenda packets (including financial statements, management reports, and vendor proposals for decisions). During meetings, our highly experienced manager will attend in person to present reports, provide guidance, and support the Board. We also record detailed minutes of each meeting and maintain official minute books for the district. Our goal is to ensure meetings are productive, orderly, and well-documented.

•**Vendor Management:** Anchor Stone will oversee all third-party vendors and contractors that provide services to your District. This includes essential maintenance providers (landscaping, pool maintenance, security, etc.) as well as professional services (legal counsel, engineering, auditing). We manage the full lifecycle of vendor relationships – from identifying and screening vendors, to obtaining competitive bids, negotiating contracts, and monitoring ongoing performance. Our managers ensure that vendors deliver quality services on schedule and



within budget. We conduct regular reviews and **site inspections** as needed to verify that work meets the District's standards. If issues arise, we handle communications and remediation with the vendor promptly. Additionally, we verify that all vendors have up-to-date licenses and insurance and that their contracts protect the District's interests.

•**Resident Communication & Support:** Open, responsive communication with residents is key to a well-run CDD. We act as a friendly and accessible point of contact for your residents, addressing their needs while upholding the District's rules and standards. We will prepare and distribute District newsletters and important announcements, maintain a District website with up-to-date information, and promptly respond to resident inquiries or concerns. We assist the Board in organizing and communicating meeting times and elections, including mailing required notices (we don't mail ballots). When residents have questions about their assessments or want to report an issue in the common area, our team is there to help professionally and courteously – a minimum of **12 hours per day seven days per week**.

•**Regulatory Compliance & Administration:** Managing a Florida District entails numerous behind-the-scenes **compliance tasks** – and Anchor Stone ensures none of these slip through the cracks. We take charge of all statutory and regulatory obligations on behalf of your CDD. We handle public-sector compliance duties such as: filing annual financial reports with the Florida Department of Financial Services, adhering to Florida's Sunshine Law and Public Records Law for all meetings and records, facilitating the public bidding process for large contracts per Florida procurement rules, and assisting the Board in updating any governance documents or policies. We will file all required forms and documents with state and local agencies on your behalf and timely – from tax filings to regulatory reports.



PRICING AND FEE STRUCTURE

Our initial Pricing Offer (15 meetings of the Board):

ONBOARDING (with immediate transition only)	2 Months Free (60 Days)
FISCAL YEAR 2024-2025	\$70,000
FISCAL YEAR 2025-2026, 2026-2027	\$72,100

Meeting times in excess of four (4) hours will be assessed a \$150 per hour charge with a 15-minute minimum increment.

•**Additional Services and Expenses:** Our standard monthly fee is intended to be all-inclusive for routine management tasks. However, if your District requires additional one-time projects or specialized services beyond the usual scope, we can accommodate those at either an hourly rate or a fixed project fee. For example, overseeing a major capital project or facilitating a complex insurance claim might incur separate fees, which would be discussed and agreed upon in advance. We are transparent about any such costs. Likewise, certain direct costs – such as bulk mail postage for mailing out annual meeting notices, printing of large packets, or required legal advertisements in newspapers – are typically passed through at cost. We will outline any expected out-of-pocket expenses in our final agreement, so there are no surprises.

Our priority is to establish a **partnership** with your District. We are tailoring the current fiscal year agreement with current budgetary consideration and impacts.

BENEFITS OF CHOOSING ANCHOR STONE

Hiring Anchor Stone as your management partner will bring significant advantages to your District. We know you have options when it comes to management companies, and we strive to stand out by delivering exceptional value and expertise. Here are some key benefits you can expect by entrusting your CDD to our firm:

•**Financial Transparency and Accountability:** With two veteran CPAs and an exceptionally diverse Director of Finance at the helm, Anchor Stone prioritizes the highest levels of financial transparency. We implement rigorous accounting controls and provide clear, regular financial reports so that the Board and residents can see exactly how funds are being managed.



- Every invoice, receipt, and transaction is properly recorded and backed up by documentation.
- Our budgeting and reporting processes promote accountability – you'll always know the status of your District's finances, and there will be no unwelcome surprises.
- In addition, having professional accountants manage your books greatly reduces the risk of errors or fraud.
- We safeguard the district's assets as if they were our own, with detailed oversight and periodic internal reviews.

This commitment to transparency builds trust: Board members and homeowners alike can feel confident that their money is being handled responsibly and with full disclosure.

•**Experienced Leadership & Professional Expertise:** The leadership of Anchor Stone offers stability and seasoned judgment that less experienced management companies simply cannot match. Our principal's 30 years of combined experience means there are few challenges in District management we haven't encountered and solved. Whether it's guiding a new Board through its first budget cycle or troubleshooting a complicated compliance issue, we have the know-how to lead the way. This depth of experience is especially valuable in navigating tricky situations (like resolving member disputes or addressing maintenance emergencies) with professionalism and tact.

Perhaps most importantly, our CPA-backed leadership instills a **culture of ethics, diligence, and excellence** in our team. Everyone at Anchor Stone is trained to uphold the highest standards of service. By choosing us, you gain trusted advisors who will provide steady guidance to your Board and District.

•**Efficient Operations & Time Savings for the Board:** One of the greatest benefits of professional management is relief from the day-to-day administrative burdens that volunteer Board members often struggle to keep up with. Anchor Stone will streamline your operations so that everything runs like clockwork. Our efficient management systems and proactive approach mean that issues are addressed before they escalate, deadlines are met ahead of time, and the "trains run on schedule."

While your accounting will be processed **in the United States with hand signed checks**, we are determined to utilize technology to increase efficiency where applicable – such as **processes automations** and online financial portals for instant report access, and automated reminders for compliance tasks. With Anchor Stone managing the operations, your District will



notice that things just get done promptly and correctly, without the need for constant oversight by the Board. Our involvement transforms the management of your CDD into a well-organized, predictable operation, which in turn enhances the overall stability of the District.

•**Robust Compliance and Risk Management:** In an increasingly regulated environment, having a management partner who stays on top of legal compliance is a huge advantage. Anchor Stone's approach is to be proactive about compliance, ensuring that your District never falls behind on required filings, updates, or policy changes. We keep your district fully compliant with Florida laws, from sunshine meeting notices to financial reserve disclosures, so you avoid legal pitfalls. Our familiarity with the latest laws and regulations means we can advise the Board on rule changes and implement new requirements smoothly. This vigilance protects the District from potential fines, liability, and reputational damage.

Moreover, our emphasis on proper record-keeping and documented processes provides a defense in case of any disputes or audits – everything is in order and easily accessible. We also carry robust professional liability insurance and follow risk management best practices, giving you an extra layer of protection. Ultimately, our clients enjoy peace of mind knowing that an experienced, detail-oriented team is actively safeguarding the District's compliance status and reducing exposure to risks.

•**Enhanced Communication & Resident Satisfaction:** A well-informed, engaged District is the cornerstone of a harmonious District. By improving communication channels and responsiveness, Anchor Stone helps strengthen the relationship between the Board and the residents. We make it a point to treat every resident interaction with **respect and importance**, whether it's a simple billing question or a complex covenant issue. When residents see that the District's affairs are being handled competently and transparently, it builds confidence in the Board's leadership as well. Over time, this leads to higher resident satisfaction and pride in the District. Hiring Anchor Stone will foster a more connected and content District, where everyone knows what to expect and has a voice.

In summary, the benefits of partnering with Anchor Stone include



Anchor Stone

greater financial
transparency

seasoned expertise at
the helm

more engaged,
satisfied District

ironclad compliance

smoother day-to-day
operations

We combine the technical skills of accountants, the savvy of experienced administrators, and the personal touch of District-builders. We will make your vision a reality – a governmental / private partnership advancing solution.



CONCLUSION

Thank you for taking the time to consider Anchor Stone for your District's management needs. We are confident that our unique blend of financial expertise, Florida-specific experience, and passion for District success makes us an ideal partner for your CDD. As a next step, we invite you to further discuss how our services can be tailored to meet your District's requirements. This proposal is a starting framework – we would be delighted to meet with your Board to refine the scope, answer any questions, and ultimately craft a management plan that you are comfortable with.

Let's talk about how Anchor Stone can support and improve your District. We welcome the opportunity to provide a personalized presentation or reference visits to other local districts we manage. Please feel free to reach out to us at Patricia@AnchorStoneMgt.com or Robert@AnchorStoneMgt.com to schedule a meeting or request additional information. We can also provide a formal contract draft for your review at your convenience.

In choosing Anchor Stone, you choose a team that will be dedicated to the prosperity and harmony of your District. We look forward to the possibility of working together to achieve your District's goals.

Thank you for your consideration. We hope to be in touch and encourage you to contact us at your earliest convenience to continue the conversation.





EXHIBIT A – SCOPE OF SERVICES

A. STANDARD ON-GOING SERVICES: These services will be provided on a recurring basis and are commonly referred to as the basic services necessary for the normal and routine functioning of the District.

B. MANAGEMENT:

1. Attend and participate in all regularly scheduled and special Board of Supervisors meetings, continued meetings, hearings, and workshops (if any). Arrange for notice of the time and location and all other necessary logistics for such meetings, hearings, etc.
2. Ensure compliance with all statutes affecting the District which include but are not limited to:
 - a. Certify Special District Update Form, submitted to the Special District Information Program, Department of Economic Opportunity each year.
 - b. Assign and provide Records Management Liaison Officer for reporting to the Department of Library and Archives.
 - c. Provide contact person for the State Commission of Ethics for Financial Disclosure coordination.
 - d. Provide Form 1 Financial Disclosure documents for Board Members.
 - e. Provide Form 1F Financial Disclosure documents for resigning Board Members.
 - f. Monitor and supply Form 3A, Interest in Competitive Bid for Public Business, if needed.
 - g. Monitor and provide Form 8B, Memorandum of Voting Conflict for the Board, if needed.
 - h. Maintain and file Disclosure of Public Financing and file with Department of Economic Opportunity.
 - i. Provide for a proposed budget for Board approval on or by June 15 of each fiscal year.
 - j. Provide copy of approved proposed budget to the County a minimum of 60 days prior to the public hearing on the budget.
 - k. Provide written notice to owners of public hearing on the budget and its related assessments.
 - l. Provide copy of an annual notice of any changes to the Public Facilities report to the County if changes are made.
 - m. Provide copy of the seven (7) year Public Facilities report update, based on reporting period assigned to Hillsborough County.
 - n. Provide file name and location of the Registered Agent and Management Company office location, such location which must be within Hillsborough County, annually with Department of Economic Opportunity and the County.
 - o. Provide District Map and update as previously provided by the District's Engineer and City of Tampa if needed to the Department of Economic Opportunity and the County.
 - p. Provide legal description and boundary map as provided by District Engineer to the Supervisor of Elections, if requested.
 - q. File request letter to the Supervisor of Election for Hillsborough County for number of registered voters as of April 15, each year.
 - r. Provide for public records announcement and file document of registered voter data each June.



- s. Update Board Member names, positions, and contact information to the State Commission on Ethics annually.
- t. Certify and file the Form DR 421, Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes with the Department of Revenue each tax year.
- u. Properly notice all public meetings, in accordance with the appropriate Florida Statutes, including but not limited to, public hearings on assessments, the budget, establishment of rates, fees, or charges, rulemaking, uniform method of collection, and all other required notices of meetings, hearings and workshops.
- a. Provide for the appropriate ad templates and language for each of the above.
- 3. Assist in any negotiation of contracts, as directed by the Board of Supervisors.
- 4. Provide an office location within Hillsborough County to handle and respond to written, phone or e-mail inquiries from the public.

C. ADMINISTRATIVE:

- 1. Oversee preparation of agendas and meeting materials for board meetings, hearings, etc., as needed for transmittal to Board for preparation for board meetings and or for other meetings, hearings, etc., as needed.
- 2. Provide or assist in the provision of accurate minutes for all meetings and hearings.
- 3. Implement and maintain a document management system to create and save documents and provide for the archiving of District documents.
- 4. Certify and file annual report to the Department of State, Library and Archive Division, for storage and disposal of public records, if needed.
- 5. Protect integrity of all public records in accordance with the requirements of State law. Respond to public records requests as required by law and in compliance with the Rules of Procedure and the District's adopted public records policy.
- 6. Maintain "Record of Proceedings" for the district within the County which includes meeting minutes, agreements, resolutions, and other records required by law.

D. ACCOUNTING:

- 1. Financial Statements
 - a. Establish Fund Accounting System in accordance with federal and state law, as well as GASB and the Rules of the Auditor General. This includes the following:
 - i. Chart of Accounts.
 - ii. Vendor and Customer Master File.
 - iii. Report creation and set-up.
 - b. Prepare monthly balance sheet, income statement(s) with budget to actual variances, including the following:
 - i. Cash Investment Account Reconciliations per fund.
 - ii. Balance Sheet Reconciliations per fund
 - iii. Expense Variance Analysis.
 - c. Prepare and file Annual Public Depositor's Report and distribute to State Department of Insurance and Treasury.
 - d. Prepare and file Public Depositor's and Indemnification Form on new accounts as needed.
 - e. Facilitate Banking relations with the District's depository partners.



- f. Prepare all other financial reports as required by applicable law and accounting standards.
- g. Account for assets constructed by or donated to the District for maintenance.
- h. On or before October 1st of every year prepare an annual inventory of all District owned tangible personal property in accordance with all applicable rules and standards.
- i. Provide Audit support to auditors for the required Annual Audit, as follows:
 - i. Prepare Audit Confirmation Letters for verification.
 - ii. Prepare all supporting accounting reports and documents as requested by the auditors.
 - iii. Respond to auditor questions.
 - iv. Review and edit draft report.
 - v. Prepare year-end adjusting journal entries as required.
- j. Provide for transmission of the Audit to the Auditor General's Office of the State.
- k. Provide and file Annual Financial Statements (FS. 218 report) by June 30th of each year.

2. Budgeting

- a. Prepare in collaboration with District staff budget and backup material for and present the budget at all budget meetings, hearings, and workshops.
 - i. The budget is to be done in accordance with state law standards, and consistent with applicable GASB standards.
 - ii. Budget preparation shall include calculation of operation and maintenance assessments, which may include development of benefit methodology for those assessments.
- b. File all required documentation to the Department of Revenue, Auditor General, Hillsborough County, and other governmental agencies with jurisdiction.
- c. Prepare and cause to be published notices of all budget hearings and workshops.
- d. Prepare all budget amendments on an ongoing basis. Assist in process to retain an auditor and cooperate and assist in the performance of the audit by the independent auditor.

3. Accounts Payable/Receivable

- a. Administer the processing, review and approval, and payment of all invoices and purchase orders.
 - i. No third-party payables/receivables vendors to be utilized.
- b. Ensure all invoices have been approved and coded by the District staff before payment.
- c. Ensure timely payment of vendor invoices and purchase orders.
 - i. Manage Vendor Information per W-9 reports.
 - ii. Make certain compliance with Fla E-Verify for any newly hired district staff
- d. Prepare monthly Payment & Distribution Report for presentation to the Board of Supervisors for approval or ratification.
- e. Maintain checking accounts with qualified public depository including.
 - i. Reconciliation to reported bank statements for all accounts and funds.
- f. Prepare year-end 1099 Forms for Vendor payments as applicable.
 - i. File reports with IRS.
- g. Maintain month-to-day running balance report that ties back to monthly balance sheet and transaction history.

4. Purchasing

- a. Assist in selecting vendors as needed for services, goods, supplies, materials. Obtain pricing proposals as needed and in accordance with District rules and state law.



b. Prepare RFPs for Administrative Services if needed, such as audit services, legal services, and engineering services.

5. Risk Management

a. Prepare and follow risk management policies and procedures, including those mandated by the State of Fla under the existing and emerging Cybercrimes legislation.

b. Recommend and advise the Board, in consultation with the district staff of the appropriate amount and type of insurance and be responsible, if requested, for procuring all necessary insurance.

c. Process and assist in the investigation of insurance claims, in coordination with Counsel of the District, if needed.

d. Provide for an update to the Schedule of Values of Assets owned by the District for purposes of procuring adequate coverage.

E. FINANCIAL AND REVENUE COLLECTION:

1. Administer Assessment Roll Process:

a. Oversee the preparation annual assessment roll for collection of operations and maintenance assessments, prepared by the District's Assessment Roll Agent.

b. Prior to payment of the District's Assessment Roll Agent by Proposer and billed to the District, making certain of the following:

i. That the roll reflects per unit and per parcel assessments based on adopted fiscal year budgets.

ii. That the roll has been properly submitted to the Hillsborough County Property Appraiser.

iii. That the DR 408. Certificate of Non-Ad Valorem Assessments, has been properly submitted to the Hillsborough Tax Collector and Property Appraiser

F. ADDITIONAL SERVICES:

1. Meetings

a. Extended meetings (beyond three (3) hours in length); continued meetings, special/additional meetings (not including annual budget workshop) if any should be required.

2. Financial Reports

a. Modifications and Certification of Special Assessment Allocation Report, if required.

3. Public Records Requests.

Unsolicited Resolutions From Kai

The following resolutions (3) were received by email from an administrative coordinator from Kai who asked that they be placed on the agenda.

As the agenda was already set and published online and these resolutions were both unsolicited and do not meet any needs of the CDD, the agenda was not revised.

They are provided here so that they may be made part of the public record.

RESOLUTION 2025-__

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE OF THE DISTRICT; DESIGNATING THE PRINCIPAL HEADQUARTERS OF THE DISTRICT; DIRECTING THE DISTRICT MANAGER TO PERFORM CERTAIN ACTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Tampa Palms Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

WHEREAS, the District additionally desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE DISTRICT:

Section 1. The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at 2502 N. Rocky Point Dr. Suite 1000, Tampa, FL 33607.

Section 2. The District’s principal headquarters for purposes of establishing proper venue shall be located at 2502 N. Rocky Point Dr. Suite 1000, Tampa, FL 33607.

Section 3. The District Manager is hereby directed to post this information on the District website and prominently post the contact information for the District’s custodian of public records in the agency’s primary administrative building

Section 4. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 14TH DAY OF May, 2025.

ATTEST:

**TAMPA PALMS COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____

☐ Secretary/☐ Assistant Secretary

Print Name: _____

☐ Chair/☐ Vice Chair of the Board of Supervisors

RESOLUTION 2025-__

**A RESOLUTION OF THE BOARD OF SUPERVISORS
DESIGNATING THE OFFICERS OF TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Tampa Palms Community Development District (the “District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the County of Pasco, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) now desires to designate the Officers of the District per F.S. 190.006(6).

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF TAMPA PALMS COMMUNITY
DEVELOPMENT DISTRICT:**

1. The following persons are elected to the offices shown, to wit:

_____	Chair
_____	Vice-Chair
<u>Andy MendeHall</u>	Secretary
<u>Kerri Robertson</u>	Treasurer
<u>Sonia Valentin</u>	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 14th day of May 2025.

ATTEST:

**TAMPA PALMS COMMUNITY
DEVELOPMENT DISTRICT**

Name: _____
Secretary / Assistant Secretary

Name: _____
Chair / Vice Chair of the Board of Supervisors

RESOLUTION 2025-__

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE
AUTHORIZED SIGNATORIES FOR THE DISTRICT'S OPERATING BANK
ACCOUNT(S), AND PROVIDING FOR AN EFFECTIVE DATE**

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

WHEREAS, the Board of Supervisors of the District (the "**Board**") previously adopted a resolution appointing certain employees of the District management company as officers of the District to perform services on behalf of the District; and

WHEREAS, the Board desires to designate new authorized officers for the District's accounts.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Incorporation of Recitals.** The above recitals are true and correct and by this reference are incorporated into and form a material part of this resolution.
2. **Additional Authorized Officers for District Accounts.** As District officers, Andy Mendenhall (Secretary), Kerri Robertson (Treasurer), and Sonia Valentin (Assistant Treasurer) are authorized to administer the District's accounts, as soon as practical and effective immediately.
3. **Expiration for Previous Authorized Officers for District Accounts** All previous signers on the District's accounts will be automatically removed effective as of May 14, 2025.
4. **Conflicts.** Resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.
5. **Effective Date.** This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 14th DAY OF May 2025.

ATTEST:

**TAMPA PALMS COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____

☐ Secretary/☐ Assistant Secretary

Print Name: _____

☐ Chair/☐ Vice Chair of the Board of Supervisors

Please find in the following five sections the information for review for the FY 2025-25.

- I. Assumption Set For The Proposed FY 2025-26 Budget
- II. Proposed Budget For Consideration
- II. Proposed Assessments Based on the Proposed Budget
- IV. Assessment Methodology Adopted By Tampa Palms
- V. Resolution 2025-3 Approving the FY 2025-26 Budget and Setting the Budget Hearing Date

Note: once the FY 2025-26 Budget is adopted, the assessments can be lowered at the Budget Hearing but not increased.

Assumption Set For Preliminary Budget

Below are the major assumptions resident in the preliminary FY 2025-26 Budget for consideration.

Following this page you will find:

- The preliminary budget at 3% increase.
- The owner assessments as they would be if the preliminary budget is adopted.
- The assessment methodology restated.
- The Resolution adopting the preliminary budget.

Revenue

- Assessment revenue will increase by 3% (30% less than the 4% increase in 2025)
- Interest revenue will remain at \$60K (ICS Account)
- Investment revenue will remain at \$100K level.
- Unallocated carry-forward is displayed at \$110K, which is off-set by the anticipated \$110K FEMA reimbursement


Expenses

- “General” expenses increased by 3%
- Property & Liability insurance increased by 5% over 2025 budget
- Main Landscape [most meaningful expense line] increased 4% due to favorable contract [see below]
- Water Utility increased 3% despite 11% City increased due consumption reductions brought about by once a week water restriction.
- Renewal and Replacement increased 3%
- Capital Projects increased 3%

Landscape Line Breakout (4% incr)

	2024-25	2025-26
Base Contract	\$931,025	\$968,266
Mulch	\$167,740	\$177,717
Flowers	\$150,000	\$157,500
Handyman	<u>\$46,000</u>	<u>\$48,300</u>
Total	\$1,294,765	\$1,351,783

Base Landscape Contract Calculations

	Base Contract Calculation					
	24-25		25-26		26-27	
Oct	76,314		79,366		79,904	
Nov	76,314		79,366		79,904	
Ded	76,314		79,366		79,904	
Jan	76,314		79,366		79,904	
Feb	76,314		79,366		79,904	
Mar	76,314		79,366		79,904	
Apl	76,314		79,366		79,904	
May	79,366	4% 	82,541	4%	82,301	3%
Jun	79,366		82,541		82,301	
Jul	79,366		82,541		82,301	
Aug	79,366		82,541		82,301	
Sept	79,366		82,541		82,301	
	931,025		968,266		970,828	

Tampa Palms CDD Proposed Budget FY 2025-26 - Summary

Current Year	Outlook	Model Year 1	Year Over Year Comparison	
2024	2024	2025	\$ Incr (DCR)	% Incr (DCR)
2025	2025	2026	VS 2024-25	VS 2024-25
Adopted	Y/E	Model	Budget	Budget

I. ANNUAL OPERATIONS

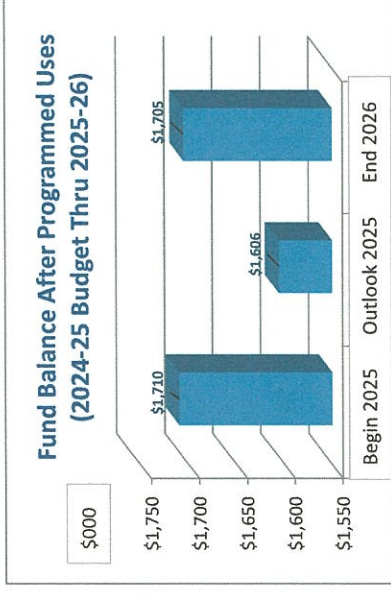
Revenue									
Net Assessments	3,099	3,099	3,192	3%	93				3%
Misc	3	3	3		0				0%
Interest	60	65	60		0				0%
Investments	100	95	100		0				0%
Excess Fees	15	21	21		6				40%
Unallocated Carryforward	0	110	110		0				0%
FEMA Reimbursement	0		110		110				100%
Revenue Total	3,277	3,393	3,486	6%	209				6%
Expenses									
Normal Expenses	2,722	2,721	2,817	3%	94				3%
Project Driven	555	672	670		115				21%
Total Annual Expenses	\$3,277	\$3,393	\$3,486	6%	\$209				6%
Annual Excess Revenue (Deficit)	\$0	(\$0)	\$0						

II. FUNDS RESERVED

Reserves Required				
Weather Reserve	(400)	(400)	(400)	(400)
1st Quarter Operations	(679)	(679)	(679)	(679)
Community-Wide Walls	(100)	(100)	(100)	(100)
Pond Restorations	(700)	(700)	(700)	(700)
Balance of Signature	(329)	(329)	(329)	(329)
Infrastructure & Other Contingency	(135)	(135)	(135)	(135)
SIT Annual Retainage- Reserves	\$2,343	\$2,343	\$2,343	\$2,343

III FUND BALANCE DETAILS

Current Year	Outlook	Proposed	
2024	2024	2025	
2025	2025	2026	
Adopted	Y/E	Model	
(\$000)			
Multi-Year Fund Balance			
Beginning	4,053	4,053	3,943
Less Carryforward Moved To Budget	0	(110)	0
Add FEMA Payment Moved to Reserves			105
FY Ending Revenue (Deficit)	0	0	0
Ending Fund Balance	4,053	3,943	4,048
Excess After Required Funds	\$1,710	\$1,606	\$1,705



Tampa Palms CDD Proposed Budget FY 2025-26 - Detail

General Expense Incr

3.00%

Revised 4/22/2025

CDD Operations

	Current Year	Outlook	Model Year 1	Year Over Year Comparison	
	2024	2024	2025	\$ Incr (DCR)	% Incr (DCR)
	2025	2025	2026	VS 2024-25	VS 2024-25
	Adopted	Y/E	Model	Budget	Budget
Assessment Increase By Year	4%		3%		
Revenue- All Sources					
Assessments Non-Advalorem	\$ 3,228,609	\$ 3,228,609	\$ 3,325,467	\$ 96,858	3%
Early Payment Discount	\$ (129,144)	\$ (129,144)	\$ (133,019)	\$ (3,874)	3%
Net Assessments	\$ 3,099,465	\$ 3,099,465	\$ 3,192,449	\$ 92,984	3%
Interest Income	\$ 60,000	\$ 64,697	\$ 60,000	\$ -	0%
Excess Fees	15,000	21,000	21,000	\$ 6,000	40%
Investments	100,000	\$ 95,000	100,000	\$ -	0%
Misc Revenue	3,000	\$ 3,000	3,000	\$ -	0%
Carry Forward Pending Reimbursement		110,000		\$ -	-
FEMA Reimbursement			110,000	\$ 110,000	100
	3,277,465	3,393,162	3,486,449	\$ 208,984	6%

Expenditures

Administrative Expenditures

General Expense Increase

3%

ADMINISTRATIVE:

SUPERVISORS COMPENSATION
MANAGEMENT SERVICES
FUTA/SUTA/WKM/BENEFITS
FICA
AUDITING SERVICES
ASSESSMENT ROLL SERVICES
TAX COLLECTOR FEES-ASSMTS
LEGAL SERVICES
MISCELLANEOUS ADMIN.SERVICES
DIRECTORS & OFFICERS INSURANCE
TOTAL ADMINISTRATIVE

11,000	11,000	11,000	\$ -	0%
70,000	70,000	72,100	\$ 2,100	3%
6,073	6,073	6,255	\$ 182	3%
6,906	6,906	7,113	\$ 207	3%
7,280	7,280	7,498	\$ 218	3%
10,452	10,452	10,352	\$ -	0
64,572	64,572	66,509	\$ 1,937	3%
3,640	3,640	3,749	\$ 109	3%
12,854	12,854	13,240	\$ 386	3%
3,952	3,691	4,071	\$ 119	3%
196,729	196,468	201,887	\$ 5,158	3%

Field/ Operations Services

FIELD MANAGEMENT SERVICES:

DISTRICT STAFF S/T All POSITIONS
PARK STAFF -LEASING CO-
PARK PATROL- SECURITY CO
FIELD MISCELLANEOUS
TOTAL FIELD MANAGEMENT SERVICES

180,405	180,405	185,517	\$ 5,112	3%
70,000	65,000	67,600	\$ (2,400)	-3%
137,924	137,924	143,441	\$ 5,517	4%
20,800	20,800	20,800	\$ -	0%
409,129	409,129	417,358	\$ 8,229	2%

GENERAL OVERHEAD:

P & L INSURANCE
INFORMATION SYSTEMS (TELEPHONE & SECURITY)
WATER-UTILITY
REFUSE REMOVAL (SOLID WASTE)
ELECTRICITY
STORMWATER FEE
MISC. FIELD SERVICES
TOTAL GENERAL OVERHEAD

23,000	21,880	23,690	\$ 690	3%
16,380	16,380	16,871	\$ 491	3%
60,176	60,176	62,000	\$ 1,824	3%
11,440	11,440	11,783	\$ 343	3%
168,951	168,951	174,019	\$ 5,069	3%
3,514	3,379	3,620	\$ 105	3%
13,520	13,520	13,926	\$ 406	3%
296,981	295,726	305,909	\$ 8,928	3%

LANDSCAPE MAINTENANCE:

LANDSCAPING MANAGEMENT FEE
LANDSCAPE AND POND MAINTENANCE
LANDSCAPE REPLACEMENT
TOTAL LANDSCAPE MAINTENANCE

18,900	18,900	18,900	\$ -	0%
1,294,765	1,294,765	1,351,783	\$ 57,018	4%
111,562	111,562	115,000	\$ 3,438	3%
1,425,227	1,425,227	1,485,683	\$ 60,456	4%

LANDSCAPE MTC NEW & ENHANCED

PROPERTY MOWING
COUNTY POND
NPDES POND PROGRAM
TOTAL LANDSCAPE MTC : NEW

85,446	85,446	88,010	\$ 2,563	3%
5,460	5,460	5,460	\$ -	0%
55,071	55,071	56,723	\$ 1,652	3%
145,978	145,978	150,193	\$ 4,216	3%

Current Year	Outlook	Model Year 1	Year Over Year Comparison	
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FACILITY MAINTENANCE:
 IRRIGATION MAINTENANCE
 R&M FOUNTAIN
 FACILITY MAINTENANCE
 JANITORIAL/SUPPLIES
TOTAL FACILITY MAINTENANCE

TOTAL NORMAL OPERATIONS

Project Driven Expenses

Renewal and Replacement & Deferred Mtc
 NPDES / Clean Water / Age Replacements
 Capital Projects
 Signature (Hurricane- FEMA)
 Return to Reserves For Hurricane Exp

Total Project Driven Expenses

**Total Expenses Normal Operations
 and Project Driven**

Excess Revenue (Deficit)

2024	2024	2025	\$ Incr (DCR)	% Incr (DCR)
2025	2025	2026	VS 2024-25	VS 2024-25
Adopted	Y/E	Model	Budget	Budget
124,767	124,767	128,510	\$ 3,743	3%
29,384	29,384	30,266	\$ 882	3%
91,010	91,010	93,741	\$ 2,730	3%
3,149	3,149	3,244	\$ 94	3%
248,310	248,310	255,760	\$ 7,449	3%
2,722,353	2,720,837	2,816,790	\$ 94,437	3%
258,894	195,000	263,981	\$ 5,087	2%
70,063	69,262	70,000	\$ (63)	0%
226,154	212,063	230,677	\$ 4,523	2%
	196,000	0	\$ -	-100%
		105,000	\$ 105,000	100%
555,111	672,325	669,658	\$ 114,547	21%
\$3,277,464	\$3,393,162	\$3,486,448	\$208,984	6%
\$0	(0)	\$0		

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT CDD
PROPOSED FY 2025-26 RESIDENTIAL ASSESSMENTS**

	Avg Lot Size	Acreage	Units	Assessment FY 2024-25	Per Unit 2024-25	Assessment FY 2025-26	Per Unit 2025-26	\$ Incr Vs 2024-25	% Incr FY 2024-25
Single Family Villages									
Asbury	0.4234	47.42	112	\$152,849	\$1,365	\$157,449	\$1,406	\$41	3%
Ashmont	0.3485	9.06	26	30,289	\$1,165	\$31,200	\$1,200	\$35	3%
Cambridge 1	0.4028	14.50	36	47,152	\$1,310	\$48,570	\$1,349	\$39	3%
Cambridge 2	0.3723	29.78	80	98,271	\$1,228	\$101,227	\$1,265	\$37	3%
Cambridge 3	0.3639	11.28	31	37,387	\$1,206	\$38,512	\$1,242	\$36	3%
Canturbury	0.5185	14.00	27	43,694	\$1,618	\$45,010	\$1,667	\$49	3%
Coventry	0.4137	19.03	46	61,588	\$1,339	\$63,441	\$1,379	\$40	3%
Enclave	0.2611	43.34	166	154,719	\$932	\$159,366	\$960	\$28	3%
Estates at River Park	0.7700	8.47	11	25,176	\$2,289	\$25,935	\$2,358	\$69	3%
Huntington	0.4693	19.71	42	62,457	\$1,487	\$64,337	\$1,532	\$45	3%
Kensington	0.4681	22.00	47	69,741	\$1,484	\$71,841	\$1,529	\$45	3%
Manchester	0.2641	33.80	128	120,318	\$940	\$123,932	\$968	\$28	3%
Nottingham	0.2000	11.40	57	43,845	\$769	\$45,160	\$792	\$23	3%
Palma Vista II	0.0637	5.10	80	32,479	\$406	\$33,447	\$418	\$12	3%
Reserve	0.7651	87.22	114	259,419	\$2,276	\$267,240	\$2,344	\$69	3%
Sanctuary	0.1453	11.48	79	49,251	\$623	\$50,726	\$642	\$19	3%
Sterling Manor	0.1350	13.90	103	61,367	\$596	\$63,204	\$614	\$18	3%
Stonington	0.4615	27.23	59	86,516	\$1,466	\$89,121	\$1,511	\$44	3%
Tremont	0.3691	44.29	120	146,393	\$1,220	\$150,797	\$1,257	\$37	3%
Turnbury Wood	0.7700	3.08	4	9,155	\$2,289	\$9,431	\$2,358	\$69	3%
Wellington	0.2788	20.91	75	73,445	\$979	\$75,652	\$1,009	\$29	3%
Westover	0.5446	33.22	61	102,956	\$1,688	\$106,057	\$1,739	\$51	3%
Wyndham	0.2807	49.97	178	175,226	\$984	\$180,491	\$1,014	\$30	3%
Apartments									
100 Live Oaks Blvd LLC	0.0600	46.20	770	304,916	\$396	\$313,999	\$408	\$12	3%
MEZZ TIC 1 LLC ET AL	0.0597	20.30	340	134,372	\$395	\$138,374	\$407	\$12	3%
Henley	0.0729	23	315	135,588	\$430	\$139,632	\$443	\$13	3%
Remote Site Apartments									
Eagles Point Ventures Inc.	0.0617	11.84	192	\$45,321	\$236	\$46,658	\$243	\$7	3%
Landmark at Grayson Park	0.1696	69.21	408	\$96,308	\$236	\$99,148	\$243	\$7	3%
Condo's									
Faircrest	0.0725	19.13	264	113,313	\$429	\$116,692	\$442	\$13	3%
Palma Vista I	0.0725	2.90	40	17,173	\$429	\$17,685	\$442	\$13	3%

PROPOSED FY 2025-26 COMMERCIAL ASSESSMENTS BY ENTITY

Name	Folio	TSF (000) *	ITE Code**	ITE Factor	Trips	% Trips	Blvds	Parks	Admin Asmt	FY 2024- 25 Total	FY 2025- 26 Total	\$ Incr Vs 2024-25	% Incr Vs 2024-25
Shoppes of Amberly 1 LLC	347560960	90.86	820	42.94	3901	18.82%	83,229	\$0.0	\$290	\$81,070	\$83,519	\$2,449	3%
2 REAL SUB LLC	339790402	176.16	820	42.94	7564	36.50%	161,370	\$0.0	\$290	\$156,919	\$161,660	\$4,742	3%
3 REAL SUB LLC	339790403	7.53	912	156.48	1179	5.69%	25,150	\$0.0	\$290	\$24,694	\$25,440	\$745	3%
NCNB NATIONAL 4 PROPERTIES DEPT	347555055	5.30	912	156.48	829	4.00%	17,689	\$0.0	\$290	\$17,452	\$17,979	\$526	3%
PLTP INVESTORS 5 LLC	347555070	97.58	710	11.01	1074	5.18%	22,919	\$0.0	\$290	\$22,529	\$23,209	\$680	3%
6 CAMBRIDGE LLC	347555090	16.01	720	36.13	578	2.79%	12,341	\$0.0	\$290	\$12,261	\$12,631	\$370	3%
ROCKWELL 7 AMBERLY LLC	347555080	5.39	912	156.48	843	4.07%	17,986	\$0.0	\$290	\$17,741	\$18,276	\$535	3%
15802 AMBERLY 8 LLC	347566444	3.61	710	11.01	40	0.19%	849	\$0.0	\$290	\$1,106	\$1,139	\$32	3%
TAMPA PALMS 9 OFFICE LLC	347566442	14.40	565	79.26	1141	5.51%	24,348	\$0.0	\$290	\$23,916	\$24,638	\$722	3%
ENHANCEMENT 10 HOLDINGS LLC	347555505	2.57	720	36.13	93	0.45%	1,980	\$0.0	\$290	\$2,204	\$2,270	\$66	3%
LORDVEN 11 PROPERTIES LLC	347555506	2.04	710	11.01	22	0.11%	480	\$0.0	\$290	\$748	\$770	\$22	3%
CARL D AND 12 MARTHA J YATES	347555508	3.99	710	11.01	44	0.21%	938	\$0.0	\$290	\$1,193	\$1,228	\$35	3%
LI MANAGEMENT 13 RESOURCE LLC	347555510	2.63	710	11.01	29	0.14%	618	\$0.0	\$290	\$882	\$908	\$26	3%
ARHC SSTMPFL01 14 LLC	347555515	6.11	720	36.13	221	1.07%	4,709	\$0.0	\$290	\$4,854	\$4,999	\$146	3%

PROPOSED FY 2025-26 COMMERCIAL ASSESSMENTS BY ENTITY

ST GEORGE 15 SERVICES LLC	347555517	2.56	710	11.01	28	0.14%	602	\$0.0	\$290	\$867	\$892	\$25	3%
RAYMOND W 16 MATHEWS SR	347555518	2.04	710	11.01	22	0.11%	480	\$0.0	\$290	\$748	\$770	\$22	3%
CERILLO FAMILY 17 LLC	347555521	2.57	720	36.13	93	0.45%	1,983	\$0.0	\$290	\$2,207	\$2,273	\$66	3%
SOMMERSET PARK 18 LLC	347555523	2.57	720	36.13	93	0.45%	1,982	\$0.0	\$290	\$2,207	\$2,272	\$66	3%
PAUL H AND SUSAN M L DUGA 19 CO-TRUSTEES	347555529	4.18	720	36.13	151	0.73%	3,218	\$0.0	\$290	\$3,406	\$3,508	\$102	3%
BEACHDALE 20 PROPERTIES L C	347555527	4.12	720	36.13	149	0.72%	3,176	\$0.0	\$290	\$3,366	\$3,466	\$101	3%
RODENT REALTY 21 INC	347555525	2.54	720	36.13	92	0.44%	1,959	\$0.0	\$290	\$2,184	\$2,249	\$65	3%
22 LEADERESS LLC	347555452	2.69	720	36.13	97	0.47%	2,074	\$0.0	\$290	\$2,296	\$2,364	\$68	3%
TAMPA PALMS ANIMAL HOSPITAL 23 INC	347555454	2.60	710	11.01	29	0.14%	610	\$0.0	\$290	\$874	\$900	\$25	3%
24 ALLMAY INC	347555456	2.60	710	11.01	29	0.14%	610	\$0.0	\$290	\$874	\$900	\$25	3%
25 SYLVAN ROAD LLC	347555458	2.64	720	36.13	95	0.46%	2,035	\$0.0	\$290	\$2,258	\$2,325	\$67	3%
26 L C GIGINO	347555460	2.64	720	36.13	95	0.46%	2,035	\$0.0	\$290	\$2,258	\$2,325	\$67	3%
TAMPA PALMS 27 CLUB INC	347560154	92.64	495	22.88	2120	10.2%	45,219	\$0.0	\$290	\$44,175	\$45,509	\$1,334	3%
AMBERLY DR 28 PARTNERS LLC	347555502	2.04	720	36.13	74	0.36%	1,574	\$0.0	\$290	\$1,810	\$1,864	\$54	3%
Totals					20727		\$442,162	\$0.0	\$8,119	\$437,099	\$450,281	\$13,182	3%

* Total Square Feet: Source: Hillsborough County Property Appraiser

** ITE / Land Use Classification Source: Hillsborough County Property Appraiser

Special Assessment Methodology – Overview

Summary

In 2007 the Board directed the development of an assessment methodology that can be used in conjunction with non ad-valorem special assessments (NAV) to fund all portions of the District's general fund budget.

This action was taken to more fairly allocate CDD assessments to the benefitted properties and eliminate the ad valorem assessments that unfairly burdened new owners.

The methodology that meets the requirements of Tampa Palms to fairly allocate expenses of the District as a function of benefit received, utilizes a combination of strategies:

- a. Equivalent residential unit (ERU) generally established as the average residential unit
- b. Acreage per benefitted property types
- c. Institute of Transportation Engineers (ITE) trip generation factors (Commercial Only)

The ERU strategy assigns a value to each residential dwelling unit (the value is 1) and establishes an equivalent value for non-residential or commercial units (the value is 6). This strategy is used when there is essentially equal benefit between properties. This is applied to Administrative for all properties and Park expenses for residential [single family and all apartments].

Acreage analysis utilizes allocations of expenditure based upon the proportion of acres/benefit that a property receives from the District's maintenance and management activities. This strategy is useful in fairly apportioning benefits between similar types of properties but of different sizes. This is used to assess to fund expenses for common areas and stormwater and applies to commercial and residential units, with the exception of the remote apartments which do not benefit sufficiently to be assessed for expenses for the common areas.

The ITE trip generation mechanism determines the value of services provided in conjunction with the right-of-way, storm water and other community-general amenities to commercial properties as a function of benefits received. It is a refinement to the acreage basis that takes into consideration the diversity of commercial benefit. The estimated number of daily trips for each commercial property were calculated using the fundamentals detailed by the Institute of Transportation Engineer's Trip Generation Manual, 7th Edition. The ITE manual is the standard accepted by the City of Tampa, Hillsborough County, FDOT and the FHWA for determining trips generated. The stormwater and right of way expenses for the commercial acres are allocated to each commercial property based on a proration of the trips generated by each property.

Annual Assessments

The annual assessments calculate and apply to each property (unit) the proper prorata share of the budgeted expenses for the year, based on the benefits received by that property.

In Tampa Palms there exist five types of properties (units), each with a different benefit profile:

- Single family residential properties (benefit from administration, monuments, landscape, lighting, stormwater and parks)
- Apartment residences located within Tampa Palms proper (benefit from administration, monuments, landscape, up-lighting, stormwater and parks)
- Apartment properties located outside Tampa Palms proper (benefit from administration and parks)

- Commercial properties (benefit from administration, monuments, landscape, up-lighting, stormwater)

Function	Single Family 1682 Units	Apartment 1425 Units	Remote Apartments 600 Units	Condo 304 Units	Commercial 28 Units
Administration	Yes	Yes	Yes	Yes	Yes
Common Area (ROW) and Stormwater Management	Yes	Yes	No	Yes	Yes
Parks	Yes	Yes	Yes	Yes	No

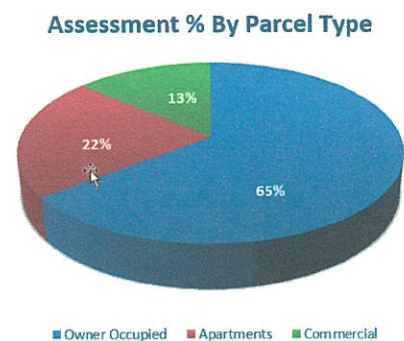
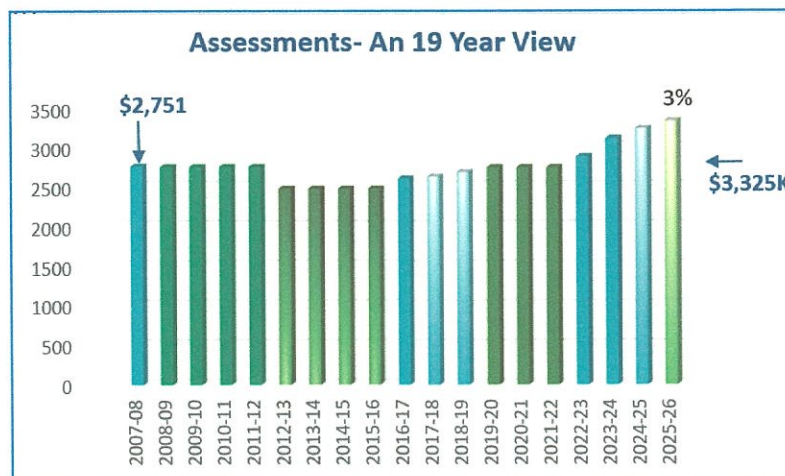
It is readily apparent that due to the fact that some categories of expenses (right of way and stormwater for the remote apartments or parks for commercial units) do not benefit all of properties and are not assessed to the non-benefitted, the assessment increase per property varies from that of the overall increase in revenue.

The proposed budget for FY 2025-26 will be presented to the Board for preliminary approval in May and for final approval on the date of the Budget Hearing which is proposed for August.

The plan directionally includes a manageable 3% per year total assessment revenue increase in FY 2025-26. This approach will provide necessary revenue to operate the District, while conserving sufficient funds to react to the unplanned challenges from outside.

- Owners will experience only modest increases
- Total assessments have increased approximately 1 % percent per year over the last nineteen years.

The chart below depicts the CDD stewardship model from 2007 (after the bonds paid) until 2026. For the 19 years, this is an increase rate of 1% per year.



RESOLUTION 2025-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2025/2026; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (**“Board”**) of the Tampa Palms Community Development District (**“District”**) prior to June 15, 2025, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (**“Proposed Budget”**); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 13, 2025

HOUR: 6:00 p.m.

LOCATION: Compton Park
16101 Compton Park
Tampa, Florida 33647

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to City of Tampa and Hillsborough County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

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

PASSED AND ADOPTED ON MAY 14, 2025.

Attest:

**Tampa Palms Community
Development District**

Print Name:

☐ Secretary

☐ Assistant Secretary

Print Name:

☐ Vice Chair of the Board of Supervisors

☐ Chair

Exhibit A: Proposed Budget for Fiscal Year 2025/2026

FEMA Funding Update

There is good news to report this month regarding the CDD's application for funding

The following emails was received by Patricia Thibault in her capacity as the applicant for !A Public Assistance Reimbursement for Tampa Palms. The 37 page "funding agreement" follows, just to place it in the public record. It was completed by Patricia.

Subject: SR-DR4834-FL-Tampa Palms Community Development District-Funding Agreement

Good morning,

Your request for Public Assistance has been approved by FEMA. The Division of Emergency Management is pleased to forward your Public Assistance Subgrant agreement for DR#4834 Milton. Please note, the agreement will only be handled electronically, and no paper copy will be transmitted.

Please carefully read and review the attached Subgrant agreement including all attachments prior to signing. The signed agreement should be returned to me via email. Additionally, please complete the attached risk assessment questionnaire. As required by 2 CFR § 200.331, the Compliance Unit monitors Subrecipients of Public Assistance funds using a risk-based approach to ensure Subrecipients comply with all financial, administrative, and programmatic requirements.

You can also upload the signed agreement and the questionnaire on the agreement page (by clicking the link below) and advance in the workflow to Step 3.

[link](#)

Please note that we cannot proceed with payments for your obligated projects until this agreement is fully executed.

If you require any assistance, please contact me at USFDEMPA@deloitte.com. I look forward to working with you on this project.

Chloe Breed

Contractor on behalf of

Florida Division of Emergency Management

Bureau of Recovery

Phone: 850-861-0790

Email: chbreed@deloitte.com

How's my customer service? Please contact the Florida Division of Emergency Management directly:

Email: FDEM-PA-CustomerService@em.myflorida.com

Phone: (850) 815-4454 | Darryn Gipson, Contractor Liaison



FEDERALLY FUNDED SUBAWARD AND GRANT AGREEMENT for- Hurricane Milton DR4834

The following Agreement is made and information is provided pursuant to 2 CFR §200.332(a)(1):

Subrecipient's name:	<u>Tampa Palms Community Development District</u>
Subrecipient's unique entity identifier:	_____
Federal Award Date:	<u>12/10/2024</u>
Subaward Period of Performance Start and End Date (Cat A-B):	<u>10/05/2024 - 04/11/2025</u>
Subaward Period of Performance Start and End Date (Cat C-G):	<u>10/05/2024 - 04/11/2026</u>
Amount of Federal Funds Obligated by this Agreement:	<u>N/A</u>
Total Amount of Federal Funds Obligated to the Subrecipient by the pass-through entity to include this Agreement:	_____
Total Amount of the Federal Award committed to the Subrecipient by the pass-through entity:	_____
Federal award project description (see Federal Funding Accountability and Transparency Act (FFATA):	<u>Grant for communities to respond to and recover from major disasters or emergencies and for limited mitigation measures.</u>
Name of Federal awarding agency:	<u>Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA)</u>
Name of pass-through entity:	<u>Florida Division of Emergency Management (FDEM)</u>
Contact information for the pass-through entity:	<u>2555 Shumard Oak Blvd. Tallahassee, FL 32399-2100</u>
Assistance Listing Number (Formerly CFDA Number):	<u>97.036</u>
Indirect cost rate for the Federal award:	<u>See Section 9 (d)</u>
<u>Assistance Listing Program Title (Formerly CFDA program Title):</u>	<u>Disaster Grants - Public Assistance (Presidentially Declared Disasters)</u>

THIS AGREEMENT is entered into by the State of Florida, Division of Emergency Management, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Agency" or "FDEM"), and

Tampa Palms Community Development District (hereinafter referred to as the "Subrecipient").

THIS AGREEMENT IS ENTERED INTO BASED ON THE FOLLOWING REPRESENTATIONS:

A. The Subrecipient represents that it is fully qualified and eligible to receive these grant funds to provide the services identified herein;

B. The Subrecipient, by its decision to participate in this grant program, bears the ultimate responsibility for ensuring compliance with all applicable State and Federal laws, regulations and policies, and bears the ultimate consequences of any adverse decisions rendered by FDEM, the Federal Awarding Agency, or any other State and

Federal agencies with audit, regulatory, or enforcement authority;

C. This Agreement establishes the relationship between the Agency and the Subrecipient to allow the Agency to pay grant funds to the Subrecipient.

THEREFORE, the Agency and the Subrecipient agree to the following:

(1) APPLICATION OF STATE LAW TO THIS AGREEMENT

2 CFR § 200.302 provides: "Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds." Therefore, section 215.971, Florida Statutes, entitled "Agreements funded with federal or state assistance," applies to this Agreement.

(2) LAWS, RULES, REGULATIONS AND POLICIES

a. Performance under this Agreement is subject to 2 CFR Part 200, entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

b. In addition to the foregoing, the Subrecipient and the Agency shall be governed by all applicable State and Federal laws, rules, and regulations. Any express reference in this Agreement to a particular statute, rule, or regulation in no way implies that no other statute, rule, or regulation applies.

c. The applicable statutes, rules, or regulations are the statutes, rules, or regulations in effect at the time of the declaration of the incident through which federal funds are awarded, or as otherwise indicated as retroactively applied. All required provisions can be found in Attachment D: Required Contract Provisions.

(3) CONTACT

a. In accordance with section 215.971(2), Florida Statutes, the Agency's Grant Manager shall be responsible for enforcing performance of this Agreement's terms and conditions and shall serve as the Agency's liaison with the Subrecipient. As part of his/her duties, the Grant Manager for the Agency shall:

- i. Monitor and document Subrecipient performance; and
- ii. Review and document all deliverables for which the Subrecipient requests payment.

b. The Agency's Grant Manager for this Agreement is:

Name and Title: Stephane Malet, Grant Program Manager
Bureau of: Recovery
Address: Florida Division of Emergency Management
2555 Shumard Oak Blvd.
Tallahassee, FL 32399-2100
Telephone: (850) 815-4469
Email: Stephane.Malet@em.myflorida.com

c. The name and address of the Representative of the Subrecipient responsible for the administration of this Agreement is:

Name: Patricia Thibault
Address: 16311 Tampa Palms Blvd
Tampa, FL 33647
Telephone: 813-977-3933
Email: patricia@anchorstonemgt.com

In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title, and address of the new representative will be provided to the other party in writing via letter or electronic email.

d. **Systems Access:** It is the Subrecipient's responsibility to maintain current active users in the Agency's grants management system in accordance with Attachment B to this Agreement ("Systems Access Form").

(4) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(5) EXECUTION

This Agreement may be executed in any number of counterparts, of which may be taken as an original.

(6) MODIFICATION

Either party may request modification of the provisions of this Agreement. Changes which are agreed upon shall be valid only when in writing, signed by each of the parties, and attached to the original of this Agreement.

(7) SCOPE OF WORK

The Subrecipient shall perform the work as approved by FEMA and provide the necessary documentation to substantiate work completed.

(8) PERIOD OF AGREEMENT/PERIOD OF PERFORMANCE

The Period of Agreement establishes a timeframe for all Subrecipient contractual obligations to be completed. Upon execution by both parties, this Agreement shall begin on the first day of the incident period for the disaster applicable to the agreement and shall end upon closeout of the Subrecipient's account for this disaster by the Federal Awarding Agency, unless terminated earlier as specified elsewhere in this Agreement. This Agreement survives and remains in effect after termination for the herein referenced State and Federal audit requirements and the referenced required records retention periods. Work may only be performed during the timeframes established and approved by FEMA for each Category of Work type.

(9) FUNDING

a. The amount of total available funding for this subgrant is limited to the amount obligated by the Federal Awarding Agency for all projects approved for this Subrecipient for DR - 4834 - Hurricane Milton . Payments to Subrecipients are contingent upon the granting of budget authority to the Agency.

b. Pursuant to section 252.37(5)(a), Florida Statutes, unless otherwise specified in the General Appropriations Act, whenever the State accepts financial assistance from the Federal Government or its agencies under the Federal Public Assistance Program and such financial assistance is conditioned upon a requirement for matching funds, the State shall provide the entire match requirement for state agencies and one-half of the required match for grants to Local governments. **Affected Local governments shall be required to provide one-half of the required match prior to receipt of such financial assistance. Section 252.37, Florida Statutes, does not apply to Subrecipients that are considered Private Non-Profit entities, therefore the entire non-federal share shall be the responsibility of the Private Non-Profit Subrecipient.**

c. The Executive Office of the Governor may approve a waiver to local governments for the Non-Federal

match requirement. The local government must apply for the waiver in accordance with Section 252.37(5)(b), Florida Statutes. Local governments must apply for the match waiver independently from their respective County.

d. Under the Federal Emergency Management Agency's Public Assistance Program, subrecipients may seek reimbursement for indirect costs. 44 C.F.R. § 207.2, defines indirect costs as, "costs that are incurred by a grantee for a common or joint purpose benefiting more than one cost objective that are not readily assignable to the cost objectives specifically benefited". Additionally, "indirect costs may not be charged directly to a project or reimbursed separately, but rather are considered to be eligible management costs under this part" (see 44 C.F.R. § 207.6). Any organization that receives Federal awards and requests recovery of indirect costs must have an approved federally recognized indirect cost rate agreement (see 2 C.F.R. § 200.400 – 200.476 and Appendix IV to Part 200). The indirect cost rate shall be negotiated between the subrecipient and the Federal government. If no approved rate exists the Agency shall determine the appropriate rate in collaboration with the subrecipient, which is either the negotiated rate between the Agency and the subrecipient or the *de minimus* indirect cost rate.

(10) PAYMENT

a. The payment method used by the Agency is either a Cost Reimbursement or an Advance Payment. Advance payments will be governed by Chapter 216, Florida Statutes.

b. The Agency's Grant Manager, as required by section 215.971(2)(c), Florida Statutes, shall reconcile and verify all funds received against all funds expended during the grant agreement period and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the Subrecipient.

c. As required by 2 CFR 200.305 (b.) (8) and (9), The non-Federal entity must maintain advance payments of Federal awards in interest bearing accounts.

(11) FLORIDA RECOVERY OBLIGATION CALCULATION (F-ROC)

If you are opted into the Florida Recovery Obligation Calculation (F-ROC) Program and received an F-ROC score for this event, you will receive payment for all large, non-expedited, Category A and Category B projects, equal to your score as a percentage upon obligation. Funding will remain contingent upon obligation by FEMA and the Applicant will be liable for repayment (See (12) REPAYMENTS) upon de-obligation by FEMA of any disbursed funds. Any de-obligation of funding is within FEMA's sole discretion and the Agency shall not be liable for FEMA's exercise of its discretion. Participation in the F-ROC program does not guarantee funding and is dependent upon FEMA's obligation. As stated in the executed F-ROC Participation Request Form:

a. The score is made up of three components:

- i. 20% Baseline score for signing and returning the Request Form.
- ii. Up to a 40% score for completing the DRA.
- iii. Up to a 20% score for completing the PDQ.

b. Applicants who have received EMAP accreditation will receive an additional 5%.

c. The Applicant's score directly corresponds to the percent of the eligible obligated amount that will be disbursed to the Applicant upon obligation of the Public Assistance project. After validation of all supporting documentation is complete, the Applicant will receive the remainder of the validated, obligated amount.

d. If the Applicant has any open receivables with the Division, those receivables must be satisfied before any disbursements are made through the F-ROC program.

e. The Applicant may choose to receive a lesser score than the score earned through the completion of the above components on a one-time basis per disaster. The Applicant must make a request to that effect in writing to the Agency, on their letter head and duly signed by an authorized representative of the Applicant. Such a request must be made prior to the obligation of funds for it to impact the Applicant's score and therefore, reflect upon the obligation attaching thereto.

(12) REPAYMENTS

a. Refunds or repayments of obligated funds may be paid to the Agency through check or through a payment plan as approved by the Department of Financial Services. Additionally, FEMA may permit the Agency to off-set against other obligated projects where deemed appropriate. The Subrecipient has 45 days to repay the funds from the issuance of the invoice from the Agency. The Agency may impose a 1% per month interest fee for unpaid invoices.

b. All refunds or repayments due to FDEM under this Agreement are to be made payable to the order of "Florida Division of Emergency Management," and must include the invoice number and the applicable Disaster and Project number(s) that are the subject of the invoice, and be mailed directly to the following address:

Florida Division of Emergency Management
Cashier
2555 Shumard Oak Boulevard
Tallahassee FL 32399-2100

(13) RECORDS

a. As required by 2 CFR § 200.334, and modified by Florida Department of State's record retention requirements (Fla. Admin. Code R. 1B-24.003), the Subrecipient shall retain sufficient records to show its compliance with the terms of this Agreement and all relevant terms and conditions of the award paid from funds under this Agreement, for a period of five (5) years from the date of submission of the final expenditure report. This period may be extended for reasons including, but not limited to, litigation, fraud, or appeal. As required by 2 CFR § 200.303(e), the Subrecipient shall take reasonable measures to safeguard protected personally identifiable information and other information the Federal Awarding Agency or FDEM designates as sensitive or the Subrecipient considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

b. The Subrecipient shall maintain all records for the Subrecipient and for all subcontractors or consultants to be paid from funds provided under this Agreement, including documentation of all program costs, in a form sufficient to determine compliance with the requirements and objectives of the award and all other applicable laws and regulations.

c. The Federal Funding Accountability and Transparency Act (FFATA) was signed on September 26, 2006. The intent of this legislation is to empower every American with the ability to hold the government accountable for each spending decision. The FFATA Subaward Reporting System (FSRS) is the reporting tool the Agency must use to capture and report sub-award and executive compensation data regarding first-tier subawards that obligate \$30,000 or more in Federal funds (excluding Recovery funds as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5).

(14) AUDITS

- a. The Subrecipient shall comply with the audit requirements contained in 2 CFR Part 200, Subpart F.
- b. As required by 2 CFR § 200.337(a), "The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the [Agency], or any of their authorized representatives, shall enjoy the right of access to any documents, papers, or other records of the [Subrecipient] which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the [Subrecipient's] personnel for the purpose of interview and discussion related to such documents." The right of access is not limited to the required retention period but lasts as long as the records are retained (2 CFR § 200.337(c)).
- c. As required by 2 CFR § 200.332(a)(5), the Agency, the Chief Inspector General of the State of Florida, the Florida Auditor General, or any of their authorized representatives, shall enjoy the right of access to any documents, financial statements, papers, or other records of the Subrecipient which are pertinent to this Agreement, in order to make audits, examinations, excerpts, and transcripts. The right of access also includes timely and reasonable access to the Subrecipient's personnel for the purpose of interview and discussion related to such documents.
- d. Each public assistance subrecipient must submit a certification in FloridaPA.org to inform FDEM whether their entity is subject to a Federal Single Audit. This is part of the Recovery Bureau's overall monitoring program.
- e. The subrecipient agrees to submit the Federal Single Audit report to the Agency in FloridaPA.org no later than 30 calendar days after receipt of the auditor's report.
- f. Per (2 CFR §200.512(d), the subrecipient's auditor must electronically submit the single audit report to the Federal Audit Clearinghouse (FAC) at fac.gov.

(15) REPORTS

- a. Consistent with 2 CFR § 200.329, the Subrecipient shall provide the Agency with quarterly reports and any applicable financial reporting, including reports required by the Federal Funding Accountability and Transparency Act (FFATA). These reports shall include the current status and progress by the Subrecipient and, as applicable, all subcontractors in completing the work described in the Scope of Work and the expenditure of funds under this Agreement, in addition to any other information requested by the Agency.

	Reporting Time Period	Subrecipient Report Submittal Deadline
Quarter 1 (Q1)	October 1 – December 31	January 15
Quarter 2 (Q2)	January 1 – March 31	April 15
Quarter 3 (Q3)	April 1 – June 30	July 15
Quarter 4 (Q4)	July 1 – September 30	October 15

- b. The Subrecipient agrees to submit quarterly reports to the Agency no later than fifteen (15) days after the end of each quarter of the program year and to submit quarterly reports each quarter until one quarter past the

closeout of each project in the Agency's Grant Management System. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31.

c. The closeout report is due sixty (60) days after completion of each project worksheet associated with the applicant executing this Agreement, or sixty (60) days after termination of this Agreement, whichever first occurs.

d. The Subrecipient shall provide additional program reports, updates, or information that may be required by FDEM or the Federal awarding agency.

(16) MONITORING

a. The Agency shall monitor the performance of the Subrecipient under this Agreement to ensure that the Scope of Work is being accomplished within the specified time periods, and that other performance goals are being met.

b. The Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Agency. In the event that the Agency determines that an audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Agency to the Subrecipient regarding such audit.

c. Small Projects, as defined in 44 CFR § 206.203(c)(2), that are obligated above the Federal Simplified Acquisition Threshold (SAT) will be subject to enhanced oversight and monitoring by the Agency as authorized by 2 CFR § 200.332(a)(2).

(17) LIABILITY

a. Unless the Subrecipient is a State agency or political subdivision, as defined in section 768.28(2), Florida Statutes, the Subrecipient is solely responsible to third parties it deals with in carrying out the terms of this Agreement. As authorized by section 768.28(19), Florida Statutes, Subrecipient shall hold the Agency harmless against all claims of whatever nature by third parties arising from the work performance under this Agreement. For purposes of this Agreement, Subrecipient agrees that it is not an employee or agent of the Agency but is an independent contractor.

b. As required by section 768.28(19), Florida Statutes, any Subrecipient which is a State agency or political subdivision, as defined in section 768.28(2), Florida Statutes, agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Agency and agrees to be liable for any damages proximately caused by the acts or omissions to the extent set forth in section 768.28, Florida Statutes. Nothing herein is intended to serve as a waiver of sovereign immunity by any Subrecipient to which sovereign immunity applies. Nothing herein shall be construed as consent by a State agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

(18) TERMINATION

This Agreement terminates upon the completion of all eligible work and payment of all eligible costs in accordance with the Public Assistance Program requirements. The Agency and Subrecipient agree that all records will be maintained until the conclusion of any record retention period.

(19) PROCUREMENT

a. The Subrecipient must ensure that any procurement involving funds authorized by the Agreement complies with all applicable Federal and State laws and regulations, including 2 CFR § 200.318 through 200.327 as well as Appendix II to 2 CFR Part 200 (entitled "Contract Provisions for Non-Federal Entity Contracts Under Federal

Awards”). Additional requirements, guidance, templates, and checklists regarding procurement may be obtained through the FEMA Procurement Disaster Assistance Team. Resources found here: <https://www.fema.gov/grants/procurement>.

b. The Subrecipient must include all applicable federal contract terms for all contracts for which federal funds are received.

If the Subrecipient contracts with any contractor or vendor for performance of any portion of the work required under this Agreement, the Subrecipient must incorporate into its contract with such contractor or vendor an indemnification clause holding the Federal Government, its employees and/or their contractors, the Agency, its employees and/or their contractors, and the Subrecipient and its employees and/or their contractors harmless from liability to third parties for claims asserted under such contract.

c. The Subrecipient must monitor and document, in the quarterly report, the contractor’s progress in performing work on its behalf under this Agreement in addition to its own progress.

d. The Subrecipient must ensure all contracts conform to sections 287.057 and 288.703, Florida Statutes, as applicable.

e. 1. Pursuant to section 287.05805, Florida Statutes, if state funds are being used for the purchase of or improvements to real property pursuant to the terms of this Agreement, the state funds are contingent upon the Subrecipient or political subdivision granting to the state a security interest in the property at least to the amount of state funds provided for at least five (5) years from the date of purchase or the completion of the improvements or as further required by law.

f. 2. If applicable, pursuant to section 255.0993, Florida Statutes, the Subrecipient shall ensure that any iron or steel product, as defined in section 255.0993(1)(b), Florida Statutes, that is permanently incorporated in the deliverable(s) resulting from this project, is produced in the United States.

(20) ATTACHMENTS

- a. All attachments to this Agreement are incorporated as if set out fully.
- b. In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments shall control, but only to the extent of the conflict or inconsistency.
- c. This Agreement has the following attachments:
 - i. Attachment A – Scope of Work, Deliverables, and Financial Consequences
 - ii. Attachment B – Systems Access Form
 - iii. Attachment C – Certification Regarding Debarment
 - iv. Attachment D – Required Contract Provisions
 - v. Attachment E – Certification Regarding Lobbying
 - vi. Attachment F – Foreign Country of Concern Affidavit

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

SUBRECIPIENT: Tampa Palms Community Development District

By: _____

(Signature)

Name: _____

Title: _____

Date: _____

**STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT**

By: _____
Alternate Governor's Authorized
Representative

Date: _____

Attachment A

SCOPE OF WORK, DELIVERABLES and FINANCIAL CONSEQUENCES

Scope of Work

FEMA has sole authority for determining eligibility of project activities and associated costs. The Subrecipient is required to complete all eligible Projects and submit appropriate supporting documentation for all work and costs, as approved by FEMA.

When FEMA has obligated funding for a Subrecipient's Project Worksheet (PW), the Agency notifies the Subrecipient with a copy of the PW (or P2 Report).

Budget and Project List

For the purpose of this Agreement, each Project will be monitored, completed, and reimbursed independently of the other Projects which are made part of this Agreement.

Deliverables

For the purposes of this agreement, each project will be a standalone deliverable but may be compensated incrementally based on the Subrecipient's expenditures. The required performance level is satisfactory completion of the project as identified in the Scope of Work, the approved PW, and subsequent PW versions, if applicable.

Project will be paid upon obligation and validation of the Project Worksheet and execution of the subgrant agreement. Subrecipient must initiate the Small Project Closeout in the grants management system within sixty (60) days of completion of the project work, or no later than the period of performance end date. Small Project Closeout is initiated by logging into the grants management system, selecting the Subrecipient's account, then selecting 'Create New Request', and selecting 'New Small Project Completion/Closeout'. Complete the form and 'Save'. The final action is to advance the form to the next queue for review.

Financial Consequences:

2 CFR §200.339 and §215.971, Florida Statutes, requires the Agency, as the recipient of Federal funding, to apply financial consequences, including withholding a portion of funding up to the full amount in the event that the Subrecipient fails to be in compliance with Federal, State, and Local requirements, or satisfactorily perform required activities/tasks.

For any PW that the Subrecipient fails to complete in compliance with Federal, State and Local requirements, the Agency shall withhold a portion of the funding up to the full amount until such compliance is either ultimately obtained or the project is de-obligated by FEMA and/or withdrawn.

The Agency shall apply the following financial consequences in these specifically identified events:

Work performed outside the Incident Period

Based on 2 C.F.R. §200.309, a Subrecipient may be reimbursed only for eligible costs incurred for work performed within the period of performance. Costs incurred as a result of work performed outside of the period of performance will be deemed not allowable and ineligible for reimbursement by the Agency as a financial consequence. In accordance with 44 CFR 206.204 (d), if the Subrecipient does not anticipate finishing the work within the original period of performance, they must request a time extension and support that the work cannot be timely completed due to extenuating circumstances beyond the Subrecipient's control.

Additionally, if the project is not completed within the period of performance and a time extension request was not granted, the Agency will coordinate with the Federal Awarding Agency to adjust the costs obligated amount to reflect the actual allowable costs incurred during the period of performance as a financial consequence.

The Agency retains the right to impose financial consequences for instances of non-performance or non-compliance not specifically addressed in this section.

Attachment B

SYSTEMS ACCESS

The **System Access Form** is submitted with each new disaster or emergency declaration to identify the Subrecipient's contacts for the FDEM Grants Management System in order to enter notes, review notes and documents, and submit the documentation necessary to work the new event. The Systems Access Form is originally submitted as Attachment "B" to the PA Funding Agreement. The Subrecipient is responsible for regularly reviewing its contacts. Contacts should be removed within 14 days of separation, retirement, or are reassignment by the Subrecipient. A new form will only be needed if all listed contacts have separated from the Agency. If a new Systems Access form is submitted, all Agency Representatives currently listed as contacts that are not included on the updated form will be deleted from FDEM Grants Management System for the specified grant. All users must log in on a monthly basis to keep their accounts from becoming locked. **Note: the Systems Access Form is NOT a delegation of authority. A signatory must have an attached delegation of authority as appropriate.**

Instructions for Completion

Complete the form in its entirety, listing the name and information for all representatives who will be working in the FDEM Grant Management System. Users will be notified via email when they have been granted access. The user must log in to the FDEM Grants Management System within twelve (12) hours of being notified or their account will lock them out. Each user must log in within a sixty (60) day period or their account will lock them out. In the event you try to log in and your account is locked, users must submit a request for unlocking to RPA.Help@em.myflorida.com.

The form is divided into twelve blocks; each block must be completed where appropriate.

Block 1: "Authorized Agent" – This should be the highest authority in your organization who is authorized to sign legal documents on behalf of your organization. A subsequent new Authorized Agent must be designated through a letter on letterhead from the Subrecipient's Authorized Representative. It is recommended to delegate this authority to an organizational staff member to avoid delays in grant management (Only one Authorized Agent is allowed, and this person will have full access/authority unless otherwise requested).

Block 2: "Primary Contact" – This is the person designated by your organization to receive all correspondence and is our main point of contact. This contact will be responsible for answering questions, uploading documents, and submitting reports/requests in FDEM Grants Management System. The Authorized Agent may designate a new Primary Contact. (Only one Primary Contact is allowed, and this contact will have full access).

Block 3: "Alternate Contact" – This is the person designated by your organization to be available when the Primary is not. Either the Authorized Agent or Primary Contact may designate a new Alternate Contact. (Only one Alternate Contact is allowed, and this contact will have full access).

Block 4, 5, and 6: "Other" (Finance/Point of Contact, Risk Management-Insurance, and Environmental-Historic). Providing these contacts is essential in the coordination and communication required between State and Local subject matter experts. We understand that the same agent may be identified in multiple blocks, however we ask that you enter the name and information again to ensure we are communicating with the correct individuals.

Block 7 – 12: "Other" (Read Only Access) – There is no limit on "Other" contacts, but we ask that this be restricted to those that are going to actually need to log in and have a role in reviewing the information. This designation is only for situational awareness purposes as individuals with the "Other Read-Only" designation cannot take any action in FDEM Grants Management System.

Note: The Systems Access Form is NOT a delegation of authority. A signatory must have an attached delegation of authority as appropriate.

SYSTEMS ACCESS FORM (CONTACTS)
FEMA/GRANTEE PUBLIC ASSISTANCE PROGRAM
FLORIDA DIVISION OF EMERGENCY MANAGEMENT

Subrecipient: Tampa Palms Community Development District

Box 1: Authorized Agent (Full Access)	Box 2: Primary Contact (Full Access)
Name	Name
Signature	Signature
Organization / Official Position	Organization / Official Position
Mailing Address	Mailing Address
City, State, Zip	City, State, Zip
Daytime Telephone	Daytime Telephone
E-mail Address	E-mail Address
Box 3: Alternate Contact (Full Access)	Box 4: Other-Finance/Point of Contact (Full Access)
Name	Name
Signature	Signature
Organization / Official Position	Organization / Official Position
Mailing Address	Mailing Address
City, State, Zip	City, State, Zip
Daytime Telephone	Daytime Telephone
E-mail Address	E-mail Address
Box 5: Other-Risk Mgmt-Insurance (Full Access)	Box 6: Other-Environmental-Historic (Full Access)
Name	Name
Signature	Signature
Organization / Official Position	Organization / Official Position
Mailing Address	Mailing Address
City, State, Zip	City, State, Zip
Daytime Telephone	Daytime Telephone
E-mail Address	E-mail Address

The above contacts may utilize the FDEM Grants Management System to perform the Subrecipient's responsibilities regarding the Public Assistance Grant according to their level of access. The Subrecipient is responsible for ensuring that all contacts are correct and up-to-date.

Subrecipient Authorized Representative Signature

Date

**SYSTEMS ACCESS FORM (CONTACTS)
FEMA/GRANTEE PUBLIC ASSISTANCE PROGRAM
FLORIDA DIVISION OF EMERGENCY MANAGEMENT**

Subrecipient: Tampa Palms Community Development District

Date:

Box 7: Other (Read Only Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 8: Other (Read Only Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 9: Other (Read Only Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 10: Other (Read Only Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 11: Other (Read Only Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Box 12: Other (Read Only Access)

Name
Signature
Organization / Official Position
Mailing Address
City, State, Zip
Daytime Telephone
E-mail Address

Subrecipient's Fiscal Year (FY) Start: **Month:** **Day:**

Subrecipient's Federal Employer's Identification Number (EIN) 59-2664130

Subrecipient's Grantee Cognizant Agency for Single Audit Purposes: Florida Division of Emergency Management

Subrecipient's: FIPS Number (If Known) 057-UEMYK-00

Attachment C

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
and VOLUNTARY EXCLUSION**

The Subrecipient certifies, to the best of its knowledge and belief, that it and its principals:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
2. Have not within the five-year period preceding entering into this Agreement had one or more public transactions (Federal, State, or Local) terminated for cause or default; and
3. Have not within the five-year period preceding entering into this proposal been convicted of or had a civil judgment rendered against them for:
 - a) the commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or Local) transaction or a contract under public transaction, or b) violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification, or destruction of records, making false statements, or receiving stolen property.

The Subrecipient understands and agrees that the language of this certification must be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, contracts under grants, loans, and cooperative agreements) and that all contractors and sub-contractors must certify and disclose accordingly.

The Subrecipient further understands and agrees that this certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into.

By: _____

Signature

Name and Title

16311 Tampa Palms Boulevard West

Street Address

Tampa, FL, 33647

City, State, Zip

Date

Tampa Palms Community Development District

Subrecipient's Name

Z5312

FDEM Contract Number

Required Contract Provisions

1. Remedies

Contracts for more than the federal simplified acquisition threshold (SAT), the dollar amount below which an NFE may purchase property or services using small purchase methods, currently set at \$250,000 for procurements made on or after June 20, 2018,⁴ must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for sanctions and penalties as appropriate.⁵

1.1 Applicability

This contract provision is required for contracts over the SAT, currently set at \$250,000 for procurements made on or after June 20, 2018. Although not required for contracts at or below the SAT, FEMA suggests including a remedies provision.

1.2 Additional Considerations

For FEMA's Assistance to Firefighters Grant (AFG) Program, recipients must include a penalty clause in all contracts for any AFG-funded vehicle, regardless of dollar amount. In that situation, the contract must include a clause addressing that non-delivery by the contract's specified date or other vendor nonperformance will require a penalty of no less than \$100 per day until such time that the vehicle, compliant with the terms of the contract, has been accepted by the recipient. This penalty clause should, however, account for *force majeure* or acts of god. AFG recipients should refer to the applicable year's Notice of Funding Opportunity (NOFO) for additional information, which can be accessed at [FEMA.gov](https://www.fema.gov).

2. Termination for Cause and Convenience

Contracts for more than \$10,000 must address termination for cause and for convenience by the non-federal entity, including how it will be carried out and the basis for settlement.⁶

2.1 Applicability

This contract provision is required for procurements exceeding \$10,000. FEMA suggests including a termination for cause and for convenience in all contracts even when not required.

⁴ See FEMA Grant Programs Directorate Information Bulletin No. 434, Increases and Changes to the Micro-Purchase and Simplified Acquisition Thresholds (Aug. 28, 2018), https://www.fema.gov/sites/default/files/2020-08/ib_434_changes_micro_purch_simp_acquisition_thresholds.pdf. For procurements subject to 2 C.F.R. Part 200 that were made before June 20, 2018, the SAT was \$150,000.

⁵ 2 C.F.R. Part 200, Appendix II, § A.

⁶ See 2 C.F.R. Part 200, Appendix II, § B.

3. Equal Employment Opportunity

Any contract that uses federal funds to pay for construction work is a “federally assisted construction contract” and must include the equal opportunity clause found in 2 C.F.R. Part 200, unless otherwise stated in 41 C.F.R. Part 60.⁷

3.1 Applicability

This contract provision is required for all procurements that meet the definition of a “federally assisted construction contract.”

3.2 Key Definitions

- *Federally Assisted Construction Contract:* The regulation at 41 C.F.R. § 60-1.3 defines a *federally assisted construction contract* as “any agreement or modification thereof between any applicant and a person for construction work which is paid for in whole or in part with funds obtained from the Government or borrowed on the credit of the Government pursuant to any federal program involving a grant, contract, loan, insurance or guarantee, or undertaken pursuant to any federal program involving such grant, contract, loan, insurance, or guarantee, or any application or modification thereof approved by the Government for a grant, contract, loan, insurance, or guarantee under which the applicant itself participates in the construction work.”
- *Construction Work:* The regulation at 41 C.F.R. § 60-1.3 defines *construction work* as “the construction, rehabilitation, alteration, conversion, extension, demolition or repair of buildings, highways, or other changes or improvements to real property, including facilities providing utility services. The term also includes the supervision, inspection, and other onsite functions incidental to the actual construction.”
- *Contract:* The regulation at 41 C.F.R. § 60-1.3 defines *contract* as “any Government contract or subcontract or any federally assisted construction contract or subcontract.”
- Additional definitions pertaining to this contract provision can be found at 41 C.F.R. § 60-1.3.

3.3 Required Language

The regulation at 41 C.F.R. § 60-1.4(b) requires, except as otherwise provided or exempted in 41 C.F.R. Part 60, the insertion of the following contract clause: “During the performance of this contract, the contractor agrees as follows:

(1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual

⁷ See 2 C.F.R. Part 200, Appendix II, § C.

orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

(4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other

sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided*, that if the applicant so participating is a state or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings."

4. Davis-Bacon Act

This statute requires that contractors must pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in the Secretary of Labor's wage determination. Additionally, contractors are required to pay wages at least once per week.⁸ Additional requirements are listed below, and relevant definitions are at 29 C.F.R. § 5.2. NFEs should refer to the applicable NOFO or other program guidance or contact their applicable FEMA grant representative for additional information on how to implement this requirement.

4.1 Applicability

When required by the federal program legislation, prime construction contracts over \$2,000 awarded by NFEs must include a provision for compliance with the Davis-Bacon Act.⁹

The Davis-Bacon Act only applies to the Emergency Management Performance Grant Program,¹⁰ Homeland Security Grant Program,¹¹ Nonprofit Security Grant Program,¹² Tribal Homeland Security Grant Program,¹³ Port Security Grant Program,¹⁴ Transit Security Grant Program,¹⁵ Intercity Passenger Rail Program,¹⁶ and Rehabilitation of High Hazard Potential Dams Program.¹⁷ Unless otherwise stated in a program's authorizing statute, it *does not* apply to other FEMA grant and cooperative agreement programs, including the PA Program. .

⁸ See *id.*; 40 U.S.C. §§ 3141-3144 and 3146-3148. The Davis-Bacon Act is supplemented by Department of Labor regulations at 29 C.F.R. Part 5 (Labor Standards Provisions Applicable to Contracts Covering federally Financed and Assisted Construction)

⁹ 29 C.F.R. Part 200, Appendix II, § D.

¹⁰ See section 611(j)(9) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), Pub. L. No. 93-288 (codified as amended at 42 U.S.C. § 5196(j)(9)).

¹¹ See section 2008(b)(4)(B)(ii) of the Homeland Security Act of 2002, Pub. L. No. 107-296 (codified as amended at 6 U.S.C. § 609(b)(4)(B)(ii)) (citing to section 611(j)(9) of the Stafford Act).

¹² *Id.* The Davis-Bacon Act only applies to the Nonprofit Security Grant Program (NSGP) where that program is funded as a carve-out of the appropriations for the Homeland Security Grant Program (HSGP). See, e.g., Department of Homeland Security Appropriations Act, 2020, Pub. L. No. 116-93, Title III, Protection, Preparedness, Response, and Recovery, Federal Emergency Management Agency, Federal Assistance §§ 1-2. Compare *id.* with section 2009 of the Homeland Security Act of 2002 (6 U.S.C. § 609a) (authorizing NSGP as a stand-alone program where the Davis-Bacon Act does not apply, but as of the date of publication of this document, NSGP has not been funded as a standalone program).

¹³ See section 2008(b)(4)(B)(ii) of the Homeland Security Act of 2002.

¹⁴ See section 102 of the Maritime Transportation Security Act of 2002 (MTSA), Pub. L. No. 107-295 (codified as amended at 46 U.S.C. § 70107); 46 U.S.C. § 70107(b)(2). While the MTSA requires that PSGP construction activities are carried out consistent with section 611(j)(8) of the Stafford Act, a subsequent amendment to the Stafford Act by section 3 of Pub. L. No. 109-308 in 2006 redesignated the text of section 611(j)(8) to 611(j)(9). The cross-reference in the MTSA has not been updated.

¹⁵ See section 1406 of the Implementing Recommendations of the 9/11 Commission Act of 2007 (9/11 Act), Pub. L. No. 110-53 (6 U.S.C. § 1135) (applying the requirements of section 49 U.S.C. § 5307); 49 U.S.C. § 5333 (applying the Davis-Bacon Act to grants provided under 49 U.S.C. § 5307).

¹⁶ See section 1513(h) of the 9/11 Act (6 U.S.C. § 1163(h)) (citing to 49 U.S.C. § 24312, which requires compliance with the Davis-Bacon Act).

¹⁷ See section 8A(d)(2)(E) of the National Dam Safety Program Act (codified as amended at 33 U.S.C. § 467f-2(d)(2)(E)) (requiring compliance with 42 U.S.C. § 5196(j)(9), which is section 611(j)(9) of the Stafford Act that applies the Davis-Bacon Act).

4.2 Additional Requirements

If applicable, in addition to the requirements mentioned in the beginning of this section, the NFE must do the following:

- Place a copy of the Department of Labor's current prevailing wage determination in each solicitation. Contracts or subcontracts must be awarded on the condition that the prevailing wage determination is accepted. The non-federal entity must report all suspected or reported violations to the federal awarding agency.¹⁸
- Include a provision for compliance with the Copeland "Anti-Kickback" Act for all contracts subject to the Davis-Bacon Act.¹⁹ See Required Contract Provisions, Section 5. Copeland Anti-Kickback Act in this Guide for additional information. According to 29 C.F.R. § 5.5(a)(5), the regulatory requirements for the Copeland "Anti-Kickback" Act are incorporated by reference into the required contract provision, so a separate contract provision is not necessary. However, the NFE may include a separate contract provision specific to the Copeland "Anti-Kickback" Act.
- Per Department of Labor's implementing regulations for the Davis-Bacon Act, the NFEs contractor and any subcontractors are required to insert, or incorporate by reference, the clauses contained at 29 C.F.R. § 5.5(a)(1)-(10)²⁰ into any subcontracts.
- Follow the other requirements of the Davis-Bacon Act and implementing regulations.²¹

4.3 Required Language²²

If applicable per the standard described above, the NFE must include the provisions at 29 C.F.R. § 5.5(a)(1)-(10) in full into all applicable contracts, and all applicable contractors must include these provisions in full in any subcontracts.²³

5. Copeland "Anti-Kickback" Act

The Copeland "Anti-Kickback" Act prohibits workers on construction contracts from giving up wages that they are owed.²⁴ Additional requirements are listed below, and relevant definitions are at 29 C.F.R. § 3.2. The applicable implementing regulations are intended to assist with enforcement of the

¹⁸ 29 C.F.R. Part 200, Appendix II, § D.

¹⁹ 29 C.F.R. Part 200, Appendix II, § D.

²⁰ 29 C.F.R. § 5.5(a)(6).

²¹ 40 U.S.C. §§ 3141-3144, 3146-3148; 29 C.F.R. Part 5.

²² 29 C.F.R. § 5.5(a).

²³ 29 C.F.R. § 5.5(a)(1), (6).

²⁴ See *id.*; 40 U.S.C. § 3145. The Copeland "Anti-Kickback" Act is supplemented by Department of Labor regulations at 29 C.F.R. Part 3 (Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States).

Davis-Bacon Act's minimum wage provisions as well as various statutes with similar minimum wage provisions for federally assisted construction.²⁵

5.1 Applicability

For all prime construction contracts above \$2,000, when the Davis-Bacon Act also applies,²⁶ NFEs must include a provision in contracts and subcontracts for compliance with the Copeland "Anti-Kickback" Act.²⁷ This requirement applies to all prime construction contracts above \$2,000 in situations where the Davis-Bacon Act also applies.²⁸ In situations where the Davis-Bacon Act does not apply, neither does the Copeland "Anti-Kickback" Act. As described in section A.4 regarding the Davis-Bacon Act, this provision only applies to certain FEMA grant and cooperative agreement programs. Please reference that list discussed above. Of note, it does not apply to the PA Program.

5.2 Additional Requirements

If applicable, the NFE must do the following:

- Include a provision for compliance with the Copeland "Anti-Kickback" Act.²⁹ According to the Davis-Bacon Act implementing regulations, the requirements for the Copeland "Anti-Kickback" Act are incorporated into the required contract provision for the Davis-Bacon Act by reference.³⁰ Therefore, a separate contract provision is not necessary. However, the NFE may include a separate contract provision specific to the Copeland "Anti-Kickback" Act with language suggested below.
- The Copeland "Anti-Kickback Act" prohibits each contractor or subcontractor from any form of persuading a person employed in construction, completion, or repair of public work to give up any part of their rightful compensation. The NFE must report all suspected or reported violations of the Copeland "Anti-Kickback Act" to FEMA.³¹
- Each contractor and subcontractor must provide weekly reports of the wages paid during the prior week's payroll period to each employee covered by the "Copeland Anti-Kickback" Act and the Davis-Bacon Act. The reports must be delivered to a representative of a federal or state agency in charge at the building or work site by the contractor or subcontractor within seven days of the payroll period's payment date.³²

²⁵ See 29 C.F.R. § 3.1.

²⁶ See 2 C.F.R. Part 200, Appendix II, § D; 29 C.F.R. §§ 3.1, 3.3(c).

²⁷ 2 C.F.R. Part 200, Appendix II, § D.

²⁸ See 2 C.F.R. Part 200, Appendix II, § D; 29 C.F.R. § 3.3(c).

²⁹ See 29 C.F.R. § 3.11.

³⁰ 29 C.F.R. § 5.5(a)(5).

³¹ See 2 C.F.R. Part 200, Appendix II, § D.

³² See 29 C.F.R. § 3.4.

- Follow the other requirements of the Copeland “Anti-Kickback” Act and implementing regulations.³³

5.3 Suggested Language

The following provides a sample contract clause:

“Compliance with the Copeland “Anti-Kickback” Act.

Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. Part 3 as may be applicable, which are incorporated by reference into this contract.

Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.

Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.”

6. Contract Work Hours and Safety Standards Act

Where applicable,³⁴ all contracts awarded by the NFE of more than \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with statutory requirements on work hours and safety standards.³⁵ Under 40 U.S.C. § 3702, each contractor must base wages for every mechanic and laborer on a standard 40-hour work week. Work over 40 hours is allowed, so long as the worker is paid at least one and a half times the base pay rate for all hours worked over 40 hours in the work week. Additionally, for construction work, under 40 U.S.C. § 3704, work surroundings and conditions for laborers and mechanics must not be unsanitary or unsafe. Relevant definitions are at 40 U.S.C. § 3701 and 29 C.F.R. § 5.2.

6.1 Applicability

This required contract provision applies to all procurements over \$100,000 that involve the employment of mechanics, laborers, and construction work.³⁶ These requirements *do not* apply to

³³ 18 U.S.C. § 874; 40 U.S.C. § 3145; 29 C.F.R. Part 3.

³⁴ See 40 U.S.C. §§ 3701-3708.

³⁵ 40 U.S.C. §§ 3702, 3704. The Contract Work Hours and Safety Standards Act is supplemented by Department of Labor regulations at 29 C.F.R. Part 5. See 2 C.F.R. Part 200, Appendix II, § E.

³⁶ 41 C.F.R. Part 60-1.3.

the purchase of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.³⁷

6.2 Additional Requirements

If applicable per the standard described above, the non-federal entity must include the provisions at 29 C.F.R. § 5.5(b)(1)-(4), verbatim, into all applicable contracts, and all applicable contractors must include these provisions, in full, into any subcontracts.³⁸

In addition to the required language from 29 C.F.R. § 5.5(b)(1)-(4), in any contract subject only to the Contract Work Hours and Safety Standards Act and not to any other statutes cited in 29 C.F.R. § 5.1, the NFE must also insert a clause meeting the requirements of 29 C.F.R. § 5.5(c). Specific language is not required, but FEMA has provided suggested language below.

6.3 Required Language

For the required contract provision, the language from 29 C.F.R. § 5.5(b)(1)-(4) is provided here for ease of reference:

“Compliance with the Contract Work Hours and Safety Standards Act.

(1) Overtime requirements. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in paragraph (b)(1) of this section the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of \$27 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.

(3) Withholding for unpaid wages and liquidated damages. The **(insert name of grant recipient or subrecipient)** shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other

³⁷ 2 C.F.R. Part 200, Appendix II, § E.

³⁸ 29 C.F.R. § 5.5(b)(1), (4).

federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.

(4) Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.”

6.4 Suggested Language

For contracts that are only subject to Contract Work Hours and Safety Standards Act and are not subject to the other statutes in 29 C.F.R. § 5.1 where an additional contract provision is required, FEMA suggests including the following language:

“Further Compliance with the Contract Work Hours and Safety Standards Act.

- (1)** The contractor or subcontractor shall maintain payrolls and basic payroll records during the course of the work and shall preserve them for a period of three years from the completion of the contract for all laborers and mechanics, including guards and watchmen, working on the contract. Such records shall contain the name and address of each such employee, social security number, correct classifications, hourly rates of wages paid, daily and weekly number of hours worked, deductions made, and actual wages paid.
- (2)** Records to be maintained under this provision shall be made available by the contractor or subcontractor for inspection, copying, or transcription by authorized representatives of the Department of Homeland Security, the Federal Emergency Management Agency, and the Department of Labor, and the contractor or subcontractor will permit such representatives to interview employees during working hours on the job.”

7. Rights to Inventions Made Under a Contract or Agreement

This contract provision outlines the rules governing the ownership of inventions created using federal funds. If the FEMA award meets the definition of funding agreement³⁹ and the NFE enters into any contract involving substitution of parties, assignment or performance of experimental, developmental, or research work under that funding agreement, then the NFE must comply with the requirements of 37 C.F.R. Part 401 and any implementing regulations issued by FEMA.

³⁹ Funding agreement definition found under 37 C.F.R. § 401.2(a).

7.1 Applicability

This provision *does not* apply to all FEMA grant and cooperative agreement programs. NFEs should refer to applicable NOFO or other program guidance or contact their applicable FEMA grant representative to determine if this provision is required for the procurement. However, the Rights to Inventions Made Under a Contract or Agreement clause is not required for procurements under FEMA's PA Program.

7.2 Key Definitions

Funding Agreements: The regulation at 37 C.F.R. § 401.2(a) defines *funding agreement* as “any contract, grant, or cooperative agreement entered into between any federal agency, other than the Tennessee Valley Authority, and any contractor for the performance of experimental, developmental, or research work funded in whole or in part by the federal government. This term also includes any assignment, substitution of parties, or subcontract of any type entered into for the performance of experimental, developmental, or research work under a funding agreement as defined in the first sentence of this paragraph.”

8. Clean Air Act and Federal Water Pollution Control Act

For contracts over \$150,000, contracts must contain a provision requiring contractors to comply with the Clean Air Act⁴⁰ and the Federal Water Pollution Control Act.⁴¹ Violations must be reported to FEMA and the Regional Office of the Environmental Protection Agency (EPA).⁴²

8.1 Applicability

This contract provision is required for all procurements over \$150,000.

8.2 Suggested Language

The following provides a sample contract clause:

“Clean Air Act”

The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 *et seq.*

The contractor agrees to report each violation to the **(insert name of non-federal entity entering into the contract)** and understands and agrees that the **(insert name of the non-federal entity entering into the contract)** will, in turn, report each violation as required to

⁴⁰ 42 U.S.C. §§ 7401-7671q. This also includes all applicable standards, orders, or regulations issued pursuant to the Clean Air Act.

⁴¹ 33 U.S.C. §§ 1251-1387, as amended.

⁴² 2 C.F.R. Part 200, Appendix II, § G.

assure notification to the Federal Emergency Management Agency (FEMA), and the appropriate [Environmental Protection Agency Regional Office](#).

The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by FEMA.

“Federal Water Pollution Control Act”

The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the federal Water Pollution Control Act, as amended, 33 U.S.C. § 1251 *et seq.*

The contractor agrees to report each violation to the **(insert name of the non-federal entity entering into the contract)** and understands and agrees that the **(insert name of the non-federal entity entering into the contract)** will, in turn, report each violation as required to assure notification to the **(insert name of the pass-through entity, if applicable)**, Federal Emergency Management Agency (FEMA), and the appropriate [Environmental Protection Agency Regional Office](#).

The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with federal assistance provided by FEMA.”

9. Debarment and Suspension

NFEs contractors and subcontractors are subject to debarment and suspension regulations.⁴³ Applicable contracts and subcontracts must include a provision requiring compliance with debarment and suspension regulations.⁴⁴

9.1 Applicability

The debarment and suspension clause is required for all contracts and subcontracts for \$25,000 or more, all contracts that require the consent of an official of a federal agency, and all contracts for federally required audit services.⁴⁵

NFEs, even for procurements under \$25,000, must also comply with the regulation requiring non-state entities to only award contracts to responsible vendors.⁴⁶

⁴³ 2 C.F.R. Part 180 (implementing Executive Order 12549, Debarment and Suspension (1986) and Executive Order 12689, Debarment and Suspension (1989)); 2 C.F.R. Part 3000 (Department of Homeland Security regulations for Nonprocurement Debarment and Suspension, implementing 2 C.F.R. Part 180).

⁴⁴ 2 C.F.R. § 180; 2 C.F.R. Part 200, Appendix II, § H; 2 C.F.R. § 3000.332.

⁴⁵ 2 C.F.R. § 180.220(b); 2 C.F.R. § 3000.220.

⁴⁶ 2 C.F.R. § 200.318(h). For contracts and subcontracts under \$25,000, a contract provision is only required if those contracts or subcontracts are for federally required audit services or require the consent of a federal agency. However, even where a contract provision is not required, non-state entities must still ensure they are only awarding contracts to responsible vendors.

9.2 Additional Requirements

The debarment and suspension regulations restrict awards, subawards, contracts, and subcontracts with parties that are debarred, suspended, or otherwise excluded, or declared ineligible for participation in federal assistance programs and activities.⁴⁷

If applicable, a contract or subcontract must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM). SAM Exclusions is the list maintained by the General Services Administration that contains the names of parties that are debarred, suspended, or otherwise excluded, or declared ineligible under statutory or regulatory authority other than Executive Order 12549.⁴⁸ SAM Exclusions can be accessed at www.sam.gov.⁴⁹

In general, an “excluded” party cannot receive a federal grant award or a contract considered to be a “covered transaction,” which includes parties that receive federal funding indirectly such as subawards and subcontracts. The key to the exclusion is whether there is a covered transaction. A covered transaction is a nonprocurement transaction at either a primary or secondary tier.⁵⁰

Specifically, a covered transaction includes the following contracts for goods or services under FEMA grant and cooperative agreement programs:

- The contract is at least \$25,000.
- The contract requires the approval of FEMA, regardless of amount.
- The contract is for federally required audit services.
- It is a subcontract for \$25,000 or more.⁵¹

9.3 Suggested Language

The following provides a debarment and suspension clause. It also incorporates an optional method of verifying that contractors are not excluded or disqualified⁵²:

⁴⁷ See 2 C.F.R. Part 200, Appendix II, § H; 2 C.F.R. § 200.213. See *also* 2 C.F.R. Parts 180, 3000.

⁴⁸ See 2 C.F.R. Part 200, Appendix II, § H.

⁴⁹ 2 C.F.R. § 180.530.

⁵⁰ The regulations at 2 C.F.R. Parts 180 and 3000 are titled “nonprocurement” because they do not apply to procurements by the federal government but rather to federal financial assistance. There are separate debarment and suspension regulations covering procurements by the federal government. However, although the term “covered transactions” under 2 C.F.R. Parts 180 and 3000 *does not* include contracts awarded by the federal government, it *does* include some contracts awarded by recipients and subrecipients.

⁵¹ See 2 C.F.R. §§ 180.220, 3000.220.

⁵² Per 2 C.F.R. § 180.300, non-federal entity about to enter into an applicable contract, or a contractor about to enter into an applicable subcontract, must verify that the contractor or subcontractor is not excluded or disqualified by doing one of three things: 1) check SAM Exclusions; 2) collect a certification from the contractor or subcontractor; or 3) add a clause or condition to the contract or subcontract. The additional suggested language in this sample clause is for purposes of this requirement.

“Suspension and Debarment

This contract is a covered transaction for purposes of 2 C.F.R. Part 180 and 2 C.F.R. Part 3000. As such, the contractor is required to verify that none of the contractor’s principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

The contractor must comply with 2 C.F.R. Part 180, subpart C and 2C.F.R. Part 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.

This certification is a material representation of fact relied upon by **(insert name of recipient/subrecipient/applicant)**. If it is later determined that the contractor did not comply with 2 C.F.R. Part 180, subpart C and 2 C.F.R. Part 3000, subpart C, in addition to remedies available to **(insert name of recipient/subrecipient/applicant)**, the federal government may pursue available remedies, including but not limited to suspension and/or debarment.

The bidder or proposer agrees to comply with the requirements of 2 C.F.R. Part 180, subpart C and 2 C.F.R. Part 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.”

10. Byrd Anti-Lobbying Amendment

NFEs who intend to award contracts of more than \$100,000, and their contractors who intend to award subcontracts of more than \$100,000, must include a contract provision prohibiting the use of federal appropriated funds to influence officers or employees of the federal government. Contractors that apply or bid for a contract for more than \$100,000 must also file the required certification regarding lobbying.⁵³

Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an employee of a federal agency, a Member of Congress, an employee of Congress, or an employee of a Member of Congress in connection with receiving any federal contract, grant, or other award covered by 31 U.S.C. § 1352.

⁵³ See 2 C.F.R. Part 200, Appendix II, § I (citing 31 U.S.C. § 1352); 44 C.F.R. § 18.110.

The required certification form is found in FEMA regulations.⁵⁴ Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal funding. These disclosures are forwarded from tier to tier, all the way up to the federal awarding agency.⁵⁵

10.1 Applicability

The Byrd Anti-Lobbying Amendment clause and certification are required for contracts of more than \$100,000, and for subcontracts of more than \$100,000.

10.2 Suggested Language

The following provides a sample contract clause:

“Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended)

Contractors who apply or bid for an award of more than \$100,000 shall file the required certification. Each tier certifies to the tier above that it will not and has not used federally appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the federal awarding agency.”

10.3 Required Certification

10.3.1 REQUIRED CERTIFICATION LANGUAGE

If applicable, contractors must sign and submit the following certification to the NFE with each bid or offer exceeding \$100,000:

“APPENDIX A, 44 C.F.R. PART 18 – CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee

⁵⁴ See 44 C.F.R. §§ 18.100, 18.110; 44 C.F.R. Part 18, Appendix A. FEMA's regulations at 44 C.F.R. Part 18 implement the requirements of 31 U.S.C. § 1352 and provides, in Appendix A to Part 18, a copy of the certification that is required to be completed by each entity as described in 31 U.S.C. § 1352.

⁵⁵ See 44 C.F.R. §§ 18.100, 18.110; 44 C.F.R. Part 18, Appendix B. The specific form for disclosures is referenced in Appendix B to 44 C.F.R. Part 18 and is SF-LLL, also available at <https://www.grants.gov/web/grants/forms/sf-424-family.html>.

of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, Title 31, U.S.C. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure."

10.3.2 RECOMMENDED SIGNATURE LINE:

At the end of the certification language, FEMA recommends including the following signature line.

"The Contractor, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official

Date"

11. Procurement of Recovered Materials

An NFE that is a state agency or an agency of a political subdivision of a state, and the NFE's contractors must comply with Section 6002 of the Solid Waste Disposal Act.⁵⁶ Applicable NFEs must include a contract provision requiring compliance with this requirement.⁵⁷ This includes contracts awarded by a state agency or political subdivision of a state and its contractors for certain items, as designated by the EPA, with a purchase price greater than \$10,000.⁵⁸ Indian Tribal Governments and nonprofit organizations are not required to comply with this provision. Additional requirements are listed below.

11.1 Applicability

This required contract provision applies to all procurements over \$10,000 made by a state agency or an agency of a political subdivision of a state and its contractors.

11.2 Additional Requirements

The requirements include:

- Procuring only items designated in EPA guidelines⁵⁹ that contain the highest practical percentage of recovered materials consistent with maintaining competition, where the purchase price of the item is greater than \$10,000, or the value of the amount of items purchased in the preceding fiscal year was greater than \$10,000;
- Procuring solid waste management services in a way that maximizes energy and resource recovery; and
- Establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.⁶⁰

11.3 Suggested Language

The following provides a sample contract clause:

"In the performance of this contract, the Contractor shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired—

⁵⁶ Pub. L. No. 89-272 (1965) (codified as amended by the Resource Conservation and Recovery Act at 42 U.S.C. § 6962). 2 C.F.R. § 200.323.

⁵⁷ See 2 C.F.R. Part 200, Appendix II, § J (citing 2 C.F.R. § 200.323).

⁵⁸ See 2 C.F.R. Part 200, Appendix II, § J; 2 C.F.R. § 200.323; 40 C.F.R. Part 247.

⁵⁹ 40 C.F.R. Part 247.

⁶⁰ 42 U.S.C. § 6962; 2 C.F.R. § 200.323.

Competitively within a timeframe providing for compliance with the contract performance schedule;

Meeting contract performance requirements; or

At a reasonable price.

Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines webpage:

<https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>.

The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.”

12. Prohibition on Contracting for Covered Telecommunications Equipment or Services

Section 889(b)(1) of the [John S. McCain National Defense Authorization Act for Fiscal Year 2019 \(FY2019 NDAA\)](#) and 2 C.F.R. § 200.216, as implemented by [FEMA Policy 405-143-1](#), Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services (Interim), prohibit the obligation or expending of federal award funds on certain telecommunication products or from certain entities for national security reasons. Effective August 13, 2020, FEMA recipients and subrecipients, as well as their contractors and subcontractors, *may not* obligate or expend any FEMA award funds to:

- a. Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
- b. Enter into, extend, or renew a contract to procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system; or
- c. Enter into, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

12.1 Applicability

For purchases in support of FEMA declarations and awards issued on or after November 12, 2020, all FEMA recipients and subrecipients, and their contractors and subcontractors, are required to include this contract provision in all FEMA-funded contracts and subcontracts, including any purchase orders.⁶¹ FEMA strongly encourages the use of this contract clause for any contracts where

⁶¹ 2 C.F.R. Part 200, Appendix II, § K (citing 2 C.F.R. § 200.216).

FEMA funding will be used regardless of whether the funding is from FEMA declarations or awards issued on or after November 12, 2020.

12.2 Suggested Language

The following provides a sample contract clause:

“Prohibition on Contracting for Covered Telecommunications Equipment or Services

- (a) *Definitions.* As used in this clause, the terms backhaul; covered foreign country; covered telecommunications equipment or services; interconnection arrangements; roaming; substantial or essential component; and telecommunications equipment or services have the meaning as defined in FEMA Policy 405-143-1, Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services (Interim), as used in this clause—
- (b) *Prohibitions.*
 - (1) Section 889(b) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232, and 2 C.F.R. § 200.216 prohibit the head of an executive agency on or after Aug.13, 2020, from obligating or expending grant, cooperative agreement, loan, or loan guarantee funds on certain telecommunications products or from certain entities for national security reasons.
 - (2) Unless an exception in paragraph (c) of this clause applies, the contractor and its subcontractors may not use grant, cooperative agreement, loan, or loan guarantee funds from the Federal Emergency Management Agency to:
 - (i) Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
 - (ii) Enter into, extend, or renew a contract to procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
 - (iii) Enter into, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system; or
 - (iv) Provide, as part of its performance of this contract, subcontract, or other contractual instrument, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.
- (c) *Exceptions.*
 - (1) This clause does not prohibit contractors from providing—
 - (i) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or

- (ii) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(2) By necessary implication and regulation, the prohibitions also do not apply to:

- (i) Covered telecommunications equipment or services that:
 - i. Are *not used* as a substantial or essential component of any system; and
 - ii. Are *not used* as critical technology of any system.
- (ii) Other telecommunications equipment or services that are not considered covered telecommunications equipment or services.

(d) *Reporting requirement.*

- (1) In the event the contractor identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or the contractor is notified of such by a subcontractor at any tier or by any other source, the contractor shall report the information in paragraph (d)(2) of this clause to the recipient or subrecipient, unless elsewhere in this contract are established procedures for reporting the information.
- (2) The Contractor shall report the following information pursuant to paragraph (d)(1) of this clause:
 - (i) Within one business day from the date of such identification or notification: The contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and any readily available information about mitigation actions undertaken or recommended.
 - (ii) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: Any further available information about mitigation actions undertaken or recommended. In addition, the contractor shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

(e) *Subcontracts.* The Contractor shall insert the substance of this clause, including this paragraph (e), in all subcontracts and other contractual instruments."

13. Domestic Preferences for Procurements

As appropriate, and to the extent consistent with law, NFEs should, to the greatest extent practicable under a federal award, provide a preference for the purchase, acquisition, or use of goods, products or materials produced in the United States. This includes, but is not limited to, iron, aluminum, steel, cement, and other manufactured products.⁶²

13.1 Applicability

For purchases in support of FEMA declarations and awards issued on or after November 12, 2020, all FEMA recipients and subrecipients are required to include in all contracts and purchase orders for work or products a contract provision encouraging domestic preference for procurements.⁶³

13.2 Suggested Language

The following provides a sample contract clause:

“Domestic Preference for Procurements

As appropriate, and to the extent consistent with law, the contractor should, to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This includes, but is not limited to iron, aluminum, steel, cement, and other manufactured products.

For purposes of this clause:

Produced in the United States means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

Manufactured products mean items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.”

⁶² See 2 C.F.R. § 200.322.

⁶³ 2 C.F.R. Part 200, Appendix II, § L (citing 2 C.F.R. § 200.322). The requirements of 2 C.F.R. § 200.322 must also be included in all subawards.

Attachment E
Certification Regarding Lobbying

APPENDIX A, 44 CFR PART 18 – CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Subrecipient or contractor, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Subrecipient/contractor's Authorized Official

Name and Title of Subrecipient/contractor's Authorized Official

Date

**ATTACHMENT F
FOREIGN COUNTRY OF CONCERN ATTESTATION
(PUR 1355)**

This form must be completed by an officer or representative of an entity submitting a bid, proposal, or reply to, or entering into, renewing, or extending, a contract with a Governmental Entity which would grant the entity access to an individual's Personal Identifying Information.

Capitalized terms used herein have the definitions ascribed in [Rule 60A-1.020, F.A.C.](#)

Tampa Palms Community Dev is not owned by the government of a Foreign Country of Concern, is not organized under the laws of nor has its Principal Place of Business in a Foreign Country of Concern, and the government of a Foreign Country of Concern does not have a Controlling Interest in the entity.

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

Printed Name:

Title:

Signature:

Date: