



Rizzetta & Company

**Palma Sola Trace**  
**Community Development District**  
**Board of Supervisors' Regular Meeting**  
**August 24, 2023**

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

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

**Palma Sola Trace  
Community Development District**

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

<b>Board of Supervisors</b>	Peter Gelman	Chairman
	Vacant	Vice Chairman
	Dan Crumpler	Assistant Secretary
	Eva Walker	Assistant Secretary
	William Diamond	Assistant Secretary
<b>District Manager</b>	Matthew Huber	Rizzetta & Company, Inc.
<b>District Counsel</b>	Lauren Gentry	KE Law Group, PLLC
<b>District Engineer</b>	Rick Schappacher	Schappacher Engineering

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

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

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

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

August 16, 2023

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

**FINAL AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of the Palma Sola Trace Community Development District will be held on **Thursday, August 24, 2023, at 10:00 a.m.** at the Palma Sola Trace Clubhouse, located at 7408 Hamilton Road, Bradenton, Florida 34209. The following is the tentative agenda for this meeting:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS**
- 3. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    1. Consideration of Third Addendum  
for Professional District Services .....Tab 1
- 4. BUSINESS ITEMS**
  - A. Public Hearing on Fiscal Year 2023-2024 Final Budget
    1. Consideration of Resolution 2023-06,  
Adopting the Fiscal Year 2023-2024 Final Budget.....Tab 2
  - B. Public Hearing on Fiscal Year 2023-2024 Imposing  
Special Assessments
    1. Consideration of Resolution 2023-07, Adopting  
the Special Assessments for Fiscal Year 2023-2024...Tab 3
  - C. Consideration of Resolution 2023-08,  
Adopting the Fiscal Year 2023-2024 Meeting Schedule.....Tab 4
  - D. Consideration of Gate Re-Planting Proposal.....Tab 5
  - E. Presentation of Website Audit for August 2023.....Tab 6
- 5. BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of Board of Supervisors'  
Special Meeting held on June 22, 2023.....Tab 7
  - B. Consideration of Operations & Maintenance Expenditures  
for June 2023.....Tab 8
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

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

Respectfully,

*Matthew Huber*

Matthew Huber  
District Manager

## **Tab 1**

### THIRD ADDENDUM TO THE CONTRACT FOR PROFESSIONAL DISTRICT SERVICES

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This Third Addendum to the Contract for Professional District Services (this “**Addendum**”), is made and entered into as of the 1<sup>st</sup> day of October, 2023 (the “**Effective Date**”), by and between **Palma Sola Trace Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Manatee County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

#### RECITALS

**WHEREAS**, the District and the Consultant entered into the Contract for Professional District Services dated October 1, 2018 (the “**Contract**”), incorporated by reference herein; and

**WHEREAS**, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

**WHEREAS**, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

**IN WITNESS WHEREOF** the undersigned have executed this Addendum as of the Effective Date.

*(Remainder of this page is left blank intentionally)*

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

**ACCEPTED BY:**

**RIZZETTA & COMPANY, INC.**

BY: \_\_\_\_\_

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: \_\_\_\_\_

**PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT**

BY: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TITLE: Chairman/Vice Chairman

DATE: \_\_\_\_\_

**ATTEST:**

\_\_\_\_\_  
Vice Chairman/Assistant Secretary  
Board of Supervisors

\_\_\_\_\_  
Print Name

**Exhibit B – Schedule of Fees**

**EXHIBIT B**  
Schedule of Fees

**STANDARD ON-GOING SERVICES:**

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	<b>MONTHLY</b>	<b>ANNUALLY</b>
Management:	\$1,865.67	\$22,388
Administrative:	\$501.25	\$6,015
Accounting:	\$1,670.75	\$20,049
Financial & Revenue Collections:	\$464.08	\$5,569
Assessment Roll <sup>(1)</sup>		\$5,569
<b>Total Standard On-Going Services:</b>	<b>\$4,501.75</b>	<b>\$59,590</b>

(1) Assessment Roll is paid in one lump-sum at the time the roll is completed.

<b>ADDITIONAL SERVICES:</b>	<b>FREQUENCY</b>	<b>RATE</b>
Extended and Continued Meetings	Hourly	\$ 175
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 175
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 100
Two+ Lots (on tax roll)	Per Occurrence	\$ 125
One Lot (direct billed by the District)	Per Occurrence	\$ 100
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 150
Six-Nine Lots (direct billed by the District)	Per Occurrence	\$ 200
Ten+ Lots (direct billed by the District)	Per Occurrence	\$ 250
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 100/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests &		
Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 125
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

### **PUBLIC RECORDS REQUESTS FEES:**

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

<b>JOB TITLE:</b>	<b>HOURLY RATE:</b>
Regional Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00



**LITIGATION SUPPORT SERVICES:**

Litigation Support Services will be billed hourly to the District pursuant to the current hourly rates shown below:

<b>JOB TITLE:</b>	<b>HOURLY RATE:</b>
President	\$ 300.00
Chief Financial Officer	\$ 250.00
Vice President	\$ 225.00
Regional District Manager	\$ 200.00
Accounting Manager	\$ 200.00
Finance Manager	\$ 200.00
District Manager	\$ 175.00
Amenity Services Manager	\$ 175.00
Clubhouse Manager	\$ 150.00
Field Services Manager/Landscape Specialist	\$ 150.00
Senior Accountant	\$ 150.00
Staff Accountant	\$ 100.00
Financial Associate	\$ 100.00
Administrative Assistant	\$ 85.00
Accounting Clerk	\$ 85.00

Tab 2

## **RESOLUTION 2023-06**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Palma Sola Trace Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

## SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Palma Sola Trace Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

## SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

## SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

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

**PASSED AND ADOPTED THIS 24TH DAY OF AUGUST, 2023.**

ATTEST:

**PALMA SOLA TRACE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Budget

# **Exhibit A**



Rizzetta & Company

# **Palma Sola Trace Community Development District**

<https://www.palmasolatracecdd.org/>

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**Proposed Budget for  
Fiscal Year 2023-2024**

**Presented by: Rizzetta & Company, Inc.**

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Rizzetta & Company



**Proposed Budget**  
**Palma Sola Trace Community Development District**  
**General Fund**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	<b>REVENUES</b>							
3	Interest Earnings							
4	Interest Earnings	\$ 440	\$ 587	\$ -	\$ 587	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 150,484	\$ 150,484	\$ 149,074	\$ 1,410	\$ 262,165	\$ 113,091	
7	Miscellaneous Revenue							
8	<b>TOTAL REVENUES</b>	<b>\$ 150,924</b>	<b>\$ 151,071</b>	<b>\$ 149,074</b>	<b>\$ 1,997</b>	<b>\$ 262,165</b>	<b>\$ 113,091</b>	
9								
10	<b>TOTAL REVENUES &amp; BALANCE FORWARD</b>	<b>\$ 150,924</b>	<b>\$ 151,071</b>	<b>\$ 149,074</b>	<b>\$ 1,997</b>	<b>\$ 262,165</b>	<b>\$ 113,091</b>	
11								
12	<b>EXPENDITURES - ADMINISTRATIVE</b>							
13								
14	Legislative							
15	Supervisor Fees	\$ 4,200	\$ 5,600	\$ 7,000	\$ 1,400	\$ 7,000	\$ -	
16	Financial & Administrative							
17	Administrative Services	\$ 4,296	\$ 5,728	\$ 5,728	\$ -	\$ 6,015	\$ 287	Economic Impact Cost
18	District Management	\$ 15,991	\$ 21,321	\$ 21,322	\$ 1	\$ 22,388	\$ 1,066	Economic Impact Cost
19	District Engineer	\$ 7,238	\$ 9,651	\$ 6,500	\$ (3,151)	\$ 10,000	\$ 3,500	
20	Disclosure Report	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	
21	Trustees Fees	\$ 1,580	\$ 1,580	\$ 2,200	\$ 620	\$ 2,200	\$ -	
22	Assessment Roll	\$ 5,304	\$ 5,304	\$ 5,304	\$ -	\$ 5,569	\$ 265	Economic Impact Cost
23	Financial & Revenue Collections	\$ 3,978	\$ 5,304	\$ 5,304	\$ -	\$ 5,569	\$ 265	Economic Impact Cost
24	Accounting Services	\$ 14,321	\$ 19,095	\$ 19,094	\$ (1)	\$ 20,049	\$ 955	Economic Impact Cost
25	Auditing Services	\$ 3,300	\$ 3,300	\$ 3,400	\$ 100	\$ 3,500	\$ 100	Need new Auditor for FY23-24
26	Public Officials Liability Insurance	\$ 3,038	\$ 3,038	\$ 3,391	\$ 353	\$ 3,646	\$ 255	EGIS estimate
27	Legal Advertising	\$ 166	\$ 221	\$ 500	\$ 279	\$ 500	\$ -	
28	Dues, Licenses & Fees	\$ 175	\$ 233	\$ 175	\$ (58)	\$ 175	\$ -	
29	Website Hosting, Maint., Backup & Email	\$ 2,053	\$ 2,737	\$ 3,000	\$ 263	\$ 3,000	\$ -	
30	Legal Counsel							
31	District Counsel	\$ 6,664	\$ 8,885	\$ 10,000	\$ 1,115	\$ 10,000	\$ -	
32	<b>Administrative Subtotal</b>	<b>\$ 73,304</b>	<b>\$ 92,998</b>	<b>\$ 93,918</b>	<b>\$ 920</b>	<b>\$ 100,611</b>	<b>\$ 6,693</b>	
33								
34	<b>EXPENDITURES - FIELD OPERATIONS</b>							
35	Electric Utility Services							
36	Utility Services	\$ 2,082	\$ 2,776	\$ 2,000	\$ (776)	\$ 2,500	\$ 500	FY22 \$2192
37	Street Lights	\$ 1,366	\$ 1,821	\$ 2,000	\$ 179	\$ 2,000	\$ -	FY22 \$1577
38	Stormwater Control							
39	Aquatic Maintenance - Contract	\$ 17,861	\$ 23,815	\$ 8,700	\$ (15,115)	\$ 10,200	\$ 1,500	Admiral Environmental \$850 per month
40	Creek Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 20,800	\$ 20,800	Admiral Env. 6 visits @ \$2600/budgeted for 8 visits
41	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 5,000	\$ 3,500	littoral shelf reconstruction assessment

**Proposed Budget**  
**Palma Sola Trace Community Development District**  
**General Fund**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
42	Fountain Service Repairs & Maintenance	\$ 375	\$ 500	\$ 250	\$ (250)	\$ 250	\$ -	
43	Aquatic Plant Replacement	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
44	Other Physical Environment							
45	Property Insurance	\$ 4,790	\$ 4,790	\$ 5,225	\$ 435	\$ 7,185	\$ 1,960	EGIS estimate
46	General Liability Insurance	\$ 3,341	\$ 3,341	\$ 3,730	\$ 389	\$ 4,009	\$ 279	EGIS estimate
47	Landscape Maintenance	\$ 38,321	\$ 51,095	\$ 10,920	\$ (40,175)	\$ 30,000	\$ 19,080	New BV price \$9,720 annually
48	Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ 6,610	\$ 6,610	Includes Hardwood & Palm
49	Perimeter Wall Repair	\$ 11,575	\$ 15,433	\$ 7,500	\$ (7,933)	\$ 10,000	\$ 2,500	Repairs declared completed - repairs/p-wash
50	Miscellaneous Expense							
51	Road & Street Facilities							
52	Gate Facility Maintenance	\$ 2,640	\$ 3,520	\$ 6,000	\$ 2,480	\$ 15,000	\$ 9,000	Proposal requested, estimated at \$10k for both N and S gates
53	Street Light Maintenance & Repairs	\$ 13,643	\$ 18,191	\$ 5,000	\$ (13,191)	\$ 12,000	\$ 7,000	Electrical repairs
54	Road Repairs	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	North & South Emergency Exit Lanes repaving
55	Contingency							
56	Miscellaneous Contingency	\$ 19,763	\$ 26,351	\$ 1,331	\$ (25,020)	\$ 20,000	\$ 18,669	
57								
58	<b>Field Operations Subtotal</b>	<b>\$ 115,757</b>	<b>\$ 151,632</b>	<b>\$ 55,156</b>	<b>\$ (96,476)</b>	<b>\$ 161,554</b>	<b>\$ 106,398</b>	
59								
60	<b>TOTAL EXPENDITURES</b>	<b>\$ 189,061</b>	<b>\$ 244,630</b>	<b>\$ 149,074</b>	<b>\$ (95,556)</b>	<b>\$ 262,165</b>	<b>\$ 113,091</b>	
61								
62	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ (38,138)</b>	<b>\$ (93,561)</b>	<b>\$ -</b>	<b>\$ (93,561)</b>	<b>\$ -</b>	<b>\$ -</b>	

Proposed Budget  
Palma Sola Trace Community Development District  
Reserve Fund  
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3	Interest Earnings							
4	Interest Earnings	\$ 1,070	\$ 1,427	\$ -	\$ 1,427	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 12,265	\$ 12,265	\$ 12,265	\$ -	\$ 126,000	\$ 113,735	
7								
8	TOTAL REVENUES	\$ 13,335	\$ 13,692	\$ 12,265	\$ 1,427	\$ 126,000	\$ 113,735	
9								
10	TOTAL REVENUES & BALANCE FORWARD	\$ 13,335	\$ 13,692	\$ 12,265	\$ 1,427	\$ 126,000	\$ 113,735	
11								
12	EXPENDITURES							
13								
14	Contingency							
15	Capital Reserves	\$ -	\$ -	\$ 12,265	\$ 12,265	\$ 126,000	\$ 113,735	
16								
17	TOTAL EXPENDITURES	\$ -	\$ -	\$ 12,265	\$ 12,265	\$ 126,000	\$ 113,735	
18								
19	EXCESS OF REVENUES OVER	\$ 13,335	\$ 13,692	\$ -	\$ 13,692	\$ -	\$ -	

Palma Sola Trace Community Development District  
Debt Service  
Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2013A-1	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$268,066.78	\$268,066.78
TOTAL REVENUES	\$268,066.78	\$268,066.78
EXPENDITURES		
Administrative		
Debt Service Obligation	\$268,066.78	\$268,066.78
Administrative Subtotal	\$268,066.78	\$268,066.78
TOTAL EXPENDITURES	\$268,066.78	\$268,066.78
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Manatee County Collection Costs (3%) and Early Payment Discounts (4%): 7.0%

Gross assessments \$287,872.40

Notes:

Tax Roll County Collection Costs and Early Payment Discount is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

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

**PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2023/2024 O&M Budget		\$388,164.80
Manatee CountyCollection Costs @	3%	\$12,521.45
Early Payment Discount @	4%	\$16,695.26
2021/2022 Total		<u>\$417,381.51</u>

2022/2023 O&M Budget	\$161,339.00
2023/2024 O&M Budget	\$388,164.80
Total Difference	<u>\$226,825.80</u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2022/2023</u>	<u>2023/2024</u>	<u>\$</u>	<u>%</u>
Debt Service - Condo	\$455.29	\$455.29	\$0.00	0.00%
Operations/Maintenance - Condo	\$317.73	\$764.43	\$446.70	140.59%
<b>Total</b>	<b>\$773.02</b>	<b>\$1,219.72</b>	<b>\$446.70</b>	<b>57.79%</b>
Debt Service - Paired Villa	\$585.37	\$585.37	\$0.00	0.00%
Operations/Maintenance - Paired Villa	\$317.73	\$764.43	\$446.70	140.59%
<b>Total</b>	<b>\$903.10</b>	<b>\$1,349.80</b>	<b>\$446.70</b>	<b>49.46%</b>
Debt Service - Single Family	\$650.41	\$650.41	\$0.00	0.00%
Operations/Maintenance - Single Family	\$317.73	\$764.43	\$446.70	140.59%
<b>Total</b>	<b>\$968.14</b>	<b>\$1,414.84</b>	<b>\$446.70</b>	<b>46.14%</b>



## **GENERAL FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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

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

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

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

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

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

### **EXPENDITURES – ADMINISTRATIVE:**

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

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

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

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

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

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

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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



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

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

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

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

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

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

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

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

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

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

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## **EXPENDITURES - FIELD OPERATIONS:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **REVENUES:**

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

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

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

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

### **EXPENDITURES:**

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

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

## **DEBT SERVICE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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### **EXPENDITURES – ADMINISTRATIVE:**

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

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

Tab 3



## RESOLUTION 2023-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

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

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”), attached hereto as **Exhibit “A”** and incorporated by reference herein; and

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

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

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

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

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

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

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

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

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

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

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

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

**PASSED AND ADOPTED** this 24th day of August, 2023.

ATTEST:

**PALMA SOLA TRACE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

# **Exhibit A**



Rizzetta & Company

# **Palma Sola Trace Community Development District**

<https://www.palmasolatracecdd.org/>

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**Proposed Budget for  
Fiscal Year 2023-2024**

**Presented by: Rizzetta & Company, Inc.**

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Rizzetta & Company

**Proposed Budget**  
**Palma Sola Trace Community Development District**  
**General Fund**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	<b>REVENUES</b>							
3	Interest Earnings							
4	Interest Earnings	\$ 440	\$ 587	\$ -	\$ 587	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 150,484	\$ 150,484	\$ 149,074	\$ 1,410	\$ 262,165	\$ 113,091	
7	Miscellaneous Revenue							
8	<b>TOTAL REVENUES</b>	<b>\$ 150,924</b>	<b>\$ 151,071</b>	<b>\$ 149,074</b>	<b>\$ 1,997</b>	<b>\$ 262,165</b>	<b>\$ 113,091</b>	
9								
10	<b>TOTAL REVENUES &amp; BALANCE FORWARD</b>	<b>\$ 150,924</b>	<b>\$ 151,071</b>	<b>\$ 149,074</b>	<b>\$ 1,997</b>	<b>\$ 262,165</b>	<b>\$ 113,091</b>	
11								
12	<b>EXPENDITURES - ADMINISTRATIVE</b>							
13								
14	Legislative							
15	Supervisor Fees	\$ 4,200	\$ 5,600	\$ 7,000	\$ 1,400	\$ 7,000	\$ -	
16	Financial & Administrative							
17	Administrative Services	\$ 4,296	\$ 5,728	\$ 5,728	\$ -	\$ 6,015	\$ 287	Economic Impact Cost
18	District Management	\$ 15,991	\$ 21,321	\$ 21,322	\$ 1	\$ 22,388	\$ 1,066	Economic Impact Cost
19	District Engineer	\$ 7,238	\$ 9,651	\$ 6,500	\$ (3,151)	\$ 10,000	\$ 3,500	
20	Disclosure Report	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	
21	Trustees Fees	\$ 1,580	\$ 1,580	\$ 2,200	\$ 620	\$ 2,200	\$ -	
22	Assessment Roll	\$ 5,304	\$ 5,304	\$ 5,304	\$ -	\$ 5,569	\$ 265	Economic Impact Cost
23	Financial & Revenue Collections	\$ 3,978	\$ 5,304	\$ 5,304	\$ -	\$ 5,569	\$ 265	Economic Impact Cost
24	Accounting Services	\$ 14,321	\$ 19,095	\$ 19,094	\$ (1)	\$ 20,049	\$ 955	Economic Impact Cost
25	Auditing Services	\$ 3,300	\$ 3,300	\$ 3,400	\$ 100	\$ 3,500	\$ 100	Need new Auditor for FY23-24
26	Public Officials Liability Insurance	\$ 3,038	\$ 3,038	\$ 3,391	\$ 353	\$ 3,646	\$ 255	EGIS estimate
27	Legal Advertising	\$ 166	\$ 221	\$ 500	\$ 279	\$ 500	\$ -	
28	Dues, Licenses & Fees	\$ 175	\$ 233	\$ 175	\$ (58)	\$ 175	\$ -	
29	Website Hosting, Maint., Backup & Email	\$ 2,053	\$ 2,737	\$ 3,000	\$ 263	\$ 3,000	\$ -	
30	Legal Counsel							
31	District Counsel	\$ 6,664	\$ 8,885	\$ 10,000	\$ 1,115	\$ 10,000	\$ -	
32	<b>Administrative Subtotal</b>	<b>\$ 73,304</b>	<b>\$ 92,998</b>	<b>\$ 93,918</b>	<b>\$ 920</b>	<b>\$ 100,611</b>	<b>\$ 6,693</b>	
33								
34	<b>EXPENDITURES - FIELD OPERATIONS</b>							
35	Electric Utility Services							
36	Utility Services	\$ 2,082	\$ 2,776	\$ 2,000	\$ (776)	\$ 2,500	\$ 500	FY22 \$2192
37	Street Lights	\$ 1,366	\$ 1,821	\$ 2,000	\$ 179	\$ 2,000	\$ -	FY22 \$1577
38	Stormwater Control							
39	Aquatic Maintenance - Contract	\$ 17,861	\$ 23,815	\$ 8,700	\$ (15,115)	\$ 10,200	\$ 1,500	Admiral Environmental \$850 per month
40	Creek Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 20,800	\$ 20,800	Admiral Env. 6 visits @ \$2600/budgeted for 8 visits
41	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 5,000	\$ 3,500	littoral shelf reconstruction assessment

**Proposed Budget**  
**Palma Sola Trace Community Development District**  
**General Fund**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
42	Fountain Service Repairs & Maintenance	\$ 375	\$ 500	\$ 250	\$ (250)	\$ 250	\$ -	
43	Aquatic Plant Replacement	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
44	Other Physical Environment							
45	Property Insurance	\$ 4,790	\$ 4,790	\$ 5,225	\$ 435	\$ 7,185	\$ 1,960	EGIS estimate
46	General Liability Insurance	\$ 3,341	\$ 3,341	\$ 3,730	\$ 389	\$ 4,009	\$ 279	EGIS estimate
47	Landscape Maintenance	\$ 38,321	\$ 51,095	\$ 10,920	\$ (40,175)	\$ 30,000	\$ 19,080	New BV price \$9,720 annually
48	Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ 6,610	\$ 6,610	Includes Hardwood & Palm
49	Perimeter Wall Repair	\$ 11,575	\$ 15,433	\$ 7,500	\$ (7,933)	\$ 10,000	\$ 2,500	Repairs declared completed - repairs/p-wash
50	Miscellaneous Expense							
51	Road & Street Facilities							
52	Gate Facility Maintenance	\$ 2,640	\$ 3,520	\$ 6,000	\$ 2,480	\$ 15,000	\$ 9,000	Proposal requested, estimated at \$10k for both N and S gates
53	Street Light Maintenance & Repairs	\$ 13,643	\$ 18,191	\$ 5,000	\$ (13,191)	\$ 12,000	\$ 7,000	Electrical repairs
54	Road Repairs	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	North & South Emergency Exit Lanes repaving
55	Contingency							
56	Miscellaneous Contingency	\$ 19,763	\$ 26,351	\$ 1,331	\$ (25,020)	\$ 20,000	\$ 18,669	
57								
58	<b>Field Operations Subtotal</b>	<b>\$ 115,757</b>	<b>\$ 151,632</b>	<b>\$ 55,156</b>	<b>\$ (96,476)</b>	<b>\$ 161,554</b>	<b>\$ 106,398</b>	
59								
60	<b>TOTAL EXPENDITURES</b>	<b>\$ 189,061</b>	<b>\$ 244,630</b>	<b>\$ 149,074</b>	<b>\$ (95,556)</b>	<b>\$ 262,165</b>	<b>\$ 113,091</b>	
61								
62	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ (38,138)</b>	<b>\$ (93,561)</b>	<b>\$ -</b>	<b>\$ (93,561)</b>	<b>\$ -</b>	<b>\$ -</b>	



Proposed Budget  
Palma Sola Trace Community Development District  
Reserve Fund  
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3	Interest Earnings							
4	Interest Earnings	\$ 1,070	\$ 1,427	\$ -	\$ 1,427	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 12,265	\$ 12,265	\$ 12,265	\$ -	\$ 126,000	\$ 113,735	
7								
8	TOTAL REVENUES	\$ 13,335	\$ 13,692	\$ 12,265	\$ 1,427	\$ 126,000	\$ 113,735	
9								
10	TOTAL REVENUES & BALANCE FORWARD	\$ 13,335	\$ 13,692	\$ 12,265	\$ 1,427	\$ 126,000	\$ 113,735	
11								
12	EXPENDITURES							
13								
14	Contingency							
15	Capital Reserves	\$ -	\$ -	\$ 12,265	\$ 12,265	\$ 126,000	\$ 113,735	
16								
17	TOTAL EXPENDITURES	\$ -	\$ -	\$ 12,265	\$ 12,265	\$ 126,000	\$ 113,735	
18								
19	EXCESS OF REVENUES OVER	\$ 13,335	\$ 13,692	\$ -	\$ 13,692	\$ -	\$ -	

Palma Sola Trace Community Development District  
Debt Service  
Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2013A-1	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$268,066.78	\$268,066.78
TOTAL REVENUES	\$268,066.78	\$268,066.78
EXPENDITURES		
Administrative		
Debt Service Obligation	\$268,066.78	\$268,066.78
Administrative Subtotal	\$268,066.78	\$268,066.78
TOTAL EXPENDITURES	\$268,066.78	\$268,066.78
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Manatee County Collection Costs (3%) and Early Payment Discounts (4%): 7.0%

Gross assessments \$287,872.40

Notes:

Tax Roll County Collection Costs and Early Payment Discount is 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

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

**PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

2023/2024 O&M Budget		\$388,164.80
Manatee CountyCollection Costs @	3%	\$12,521.45
Early Payment Discount @	4%	\$16,695.26
2021/2022 Total		<u>\$417,381.51</u>

2022/2023 O&M Budget	\$161,339.00
2023/2024 O&M Budget	\$388,164.80
Total Difference	<u>\$226,825.80</u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2022/2023</u>	<u>2023/2024</u>	<u>\$</u>	<u>%</u>
Debt Service - Condo	\$455.29	\$455.29	\$0.00	0.00%
Operations/Maintenance - Condo	\$317.73	\$764.43	\$446.70	140.59%
<b>Total</b>	<b>\$773.02</b>	<b>\$1,219.72</b>	<b>\$446.70</b>	<b>57.79%</b>
Debt Service - Paired Villa	\$585.37	\$585.37	\$0.00	0.00%
Operations/Maintenance - Paired Villa	\$317.73	\$764.43	\$446.70	140.59%
<b>Total</b>	<b>\$903.10</b>	<b>\$1,349.80</b>	<b>\$446.70</b>	<b>49.46%</b>
Debt Service - Single Family	\$650.41	\$650.41	\$0.00	0.00%
Operations/Maintenance - Single Family	\$317.73	\$764.43	\$446.70	140.59%
<b>Total</b>	<b>\$968.14</b>	<b>\$1,414.84</b>	<b>\$446.70</b>	<b>46.14%</b>



## **GENERAL FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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

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

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

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

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

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

### **EXPENDITURES – ADMINISTRATIVE:**

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

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

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

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

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

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

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

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

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

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

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

## **EXPENDITURES - FIELD OPERATIONS:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

### REVENUES:

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

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

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

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

### EXPENDITURES:

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

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

## **DEBT SERVICE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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### **EXPENDITURES – ADMINISTRATIVE:**

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

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

Tab 4

**RESOLUTION 2023-08**

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

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

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

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

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Community Affairs, a schedule of its regular meetings.

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

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Manatee County, a schedule of the District's regular meetings.

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

**PASSED AND ADOPTED THIS 24<sup>th</sup> DAY OF AUGUST, 2023.**

**ATTEST:**

**PALMA SOLA TRACE COMMUNITY  
DEVELOPMENT DISTRICT**

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Assistant Secretary

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Chair / Vice Chair

## **EXHIBIT A**

### **BOARD OF SUPERVISORS MEETING DATES PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2023/2024**

October 26, 2023

December 28, 2023

February 22, 2024

April 25, 2024

June \_\_\_, 2024

August 22, 2024

All meetings will convene at 1:30 PM and are expected be held at the Palma Sola Trace Clubhouse, located at 7408 Hamilton Road, Bradenton, Florida 34209.



Tab 5

## Proposal for Extra Work at Palma Sola Trace CDD

Property Name	Palma Sola Trace CDD	Contact	Matt Huber
Property Address	7335 Skybird Road Bradenton, FL 34209	To	Palma Sola Trace CDD
		Billing Address	c/o Rizzetta & Company 3434 Colwell Ave Ste 200 Tampa, FL 33614

Project Name      North/South Gate re-planting

Project Description      Remove and dispose of existing hedge at both North and South gate and prep for new planting.

### Scope of Work

QTY	UoM/Size	Material/Description
<b>North Gate</b>		
1.00	LUMP SUM	Remove and dispose of existing Firebush hedge to prep for new plant material
2.50	LOAD	Green Waste Disposal - Trailer Load
50.00	EACH	Viburnum 'ODO' 7 gal (Installed) - Left side / Exit
46.00	EACH	Viburnum 'ODO' 7 gal (Installed) - Right side / Entry
120.00	BAG	Coco Mulch 2cf Bags
<b>South Gate</b>		
1.00	LUMP SUM	Remove and dispose of existing Viburnum hedge on both sides of road to prep for new plant material
2.00	LOAD	Green Waste Disposal - Trailer Load
53.00	EACH	Viburnum 'ODO' 7 gal (Installed) - Left side / Exit
57.00	EACH	Viburnum 'ODO' 7 gal (Installed) - Right side / Entry
140.00	BAG	Coco Mulch 2cf Bags
1.00	EACH	Irrigation will be complete on a time and materials basis and billed separately.

For internal use only

**SO#**                      8196359  
**JOB#**                    341800291  
**Service Line**            130

**Total Price**                      \$24,083.00

#### THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
8708 Cortez Rd W, Bradenton, FL 34210 ph. (941) 383-0817 fax (941) 387-7066

## TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible for damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboriculture) standards will require a signed waiver of liability.

### Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

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

Customer

	<b>Dist manager</b>
Signature	Title
<b>Matt Huber</b>	<b>August 09, 2023</b>
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	<b>Account Manager</b>
Signature	Title
<b>Vivian Quinones</b>	<b>August 09, 2023</b>
Printed Name	Date

<b>Job #:</b>	<b>341800291</b>		
<b>SO #:</b>	<b>8196359</b>	<b>Proposed Price:</b>	<b>\$24,083.00</b>

Tab 6



# Quarterly Compliance Audit Report

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## Palma Sola Trace

**Date:** August 2023 - 2nd Quarter

**Prepared for:** Scott Brizendine

**Developer:** Rizzetta

**Insurance agency:**



**Preparer:**

Jason Morgan - *Campus Suite Compliance*

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

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# Compliance Audit Overview

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

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

## Compliance Criteria

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



### ADA Website Accessibility

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



## Florida Statute Compliance

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

## Audit Process

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

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

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





# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

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

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

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



# Florida F.S. 189.069 Requirements

Result: **PASSED**

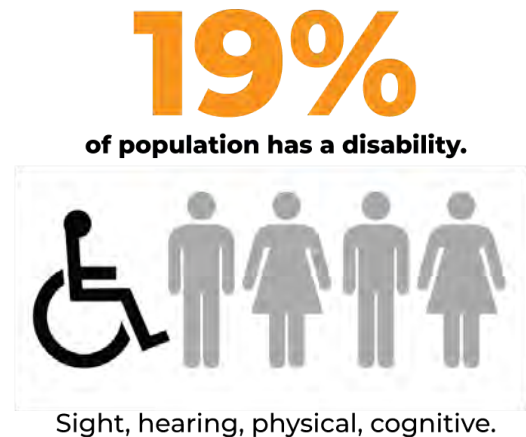
## Compliance Criteria

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

# Accessibility overview

## Everyone deserves equal access.

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



## The legal and right thing to do

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



# ADA Compliance Categories

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



## Contrast and colors

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

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



## Using semantics to format your HTML pages

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



## Text alternatives for non-text content

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

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



## Ability to navigate with the keyboard

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

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

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



## Easy to navigate and find information

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

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



## Properly formatting tables

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

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



## **Making PDFs accessible**

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

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



## **Making videos accessible**

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

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



## **Making forms accessible**

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

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



## **Alternate versions**

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



## **Feedback for users**

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



## **Other related requirements**

### ***No flashing***

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

### ***Timers***

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

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

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

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

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

# Web Accessibility Glossary

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



Tab 7

**MINUTES OF MEETING**

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

**PALMA SOLA TRACE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Palma Sola Trace Community Development District was held on **Thursday, June 22, 2023, at 1:30 p.m.** at the Palma Sola Trace Clubhouse located at 7408 Hamilton Road, Bradenton, FL 34209.

Present and constituting a quorum:

Eva Walker	<b>Board Supervisor; Chairman</b>
Mike Coury	<b>Board Supervisor; Vice Chair</b>
Dan Crumpler	<b>Board Supervisor; Asst. Secretary (via Phone)</b>
Mary Gray	<b>Board Supervisor; Asst. Secretary</b>
William Diamond	<b>Board Supervisor; Asst. Secretary</b>

Also present were:

Ruben Durand	<b>District Manager; Rizzetta &amp; Company, Inc.</b>
Rick Schappacher	<b>District Engineer; Schappacher Engineering</b>
Grace Kobitter	<b>District Counsel; Kilinski   Van Wyke (via Phone)</b>

Audience	<b>Present</b>
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**FIRST ORDER OF BUSINESS**

**Call to Order**

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

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Claudia Quail suggested the trimming of the Fishtail Palm located on Brightview.

**THIRD ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

District Counsel was present; however, no report was given.

**B. District Engineer**

Present, provided updates on the fence repair.

**C. District Manager**

Mr. Durand indicated that the next regular meeting is scheduled for Thursday, August 24, 2023, at 10:00 a.m.

**1. Review of Monthly Financials**

Mr. Durand presented the Financial Statement to the Board for review.

**FOURTH ORDER OF BUSINESS**

**Review of the Budget Mailed Notice  
Cover Letter**

On a Motion by Mr. Crumpler, seconded by Mr. Coury, with all in favor, the Board approved, as amended the Budget Mailed Notice Cover Letter, for the Palma Sola Trace Community Development District.

**FIFTH ORDER OF BUSINESS**

**Consideration of Special Meeting  
Minutes held on May 25, 2023**

On a Motion by Ms. Walker, seconded by Mr. Coury, with all in favor, the Board approved the Minutes for the Special Meeting held on May 25, 2023, for the Palma Sola Trace Community Development District.

**SIXTH ORDER OF BUSINESS**

**Consideration of Operations and  
Maintenance Expenditures for  
May 2023**

On a Motion by Ms. Walker, seconded by Mr. Diamond, with all in favor, the Board ratified the Operations and Maintenance Expenditures for May 2023 in the amount of **\$27,515.78**, for the Palma Sola Trace Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Supervisor Requests**

Mr. Crumpler requested that the poles that support the streetlights be fixed.

Ms. Walker requested that the schedule for Admiral Creek Maintenance be checked.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

On a motion by Mr. Coury, seconded by Ms. Walker, with all in favor, the Board adjourned the meeting at 2:01 p.m., for the Palma Sola Trace Community Development District.

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

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

Tab 8

# **PALMA SOLA TRACE COMMUNITY DEVELOPMENT DISTRICT**

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District Office - Citrus Park, Florida - (813)-933-5571

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

## **Operation and Maintenance Expenditures June 2023 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2023 through June 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$16,699.18**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

## Palma Sola Trace Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2023 Through June 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Admiral Environmental	100124	2194	Monthly Aquatic Management 05/23	\$ 850.00
Admiral Environmental	100135	2229	Recurring - Wetland/Preserve/Natural Area 05/23	\$ 2,600.00
Admiral Environmental	100136	2274	Monthly Aquatic Management 06/23	\$ 850.00
Bellmore Electric, Inc.	100137	8251	Street Light Repair 05/14/23	\$ 1,225.00
Bellmore Electric, Inc.	100137	8266	Street Light Repair 06/23	\$ 515.00
BrightView Landscape Services, Inc.	100125	8381563	Landscape Maintenance 05/23	\$ 748.00
BrightView Landscape Services, Inc.	100138	8422385	Tree Care 05/23	\$ 572.00
BrightView Landscape Services, Inc.	100138	8425921	Landscape Maintenance 06/23	\$ 748.00
Daniel Crumpler	100126	DC052523	Board of Supervisors Meeting 05/25/23	\$ 200.00
Eva Walker	100127	EW052523	Board of Supervisors Meeting 05/25/23	\$ 200.00
Florida Power & Light Company	100131	FPL Summary Palma Sola 05/23 390	FPL Summary Palma Sola 05/23	\$ 376.28

## Palma Sola Trace Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2023 Through June 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kilinski / Van Wyk, PLLC	100133	6627	General Counsel 04/23	\$ 1,271.00
Kilinski / Van Wyk, PLLC	100133	6805	General Counsel 05/23	\$ 886.00
McClatchy Company, LLC	100132	195497	Legal Ad 05/23	\$ 83.07
Michael Joseph Coury	100128	MC052523	Board of Supervisors Meeting 05/25/23	\$ 200.00
Rizzetta & Company, Inc.	100130	INV0000080691	District Management Fees 06/23	\$ 4,387.33
Schappacher Engineering, LLC	100134	2427	Engineering Services 05/23	\$ 787.50
William M Diamond	100129	WD052523	Board of Supervisors Meeting 05/25/23	<u>\$ 200.00</u>
<b>Report Total</b>				<b><u>\$ 16,699.18</u></b>