

PALM BAY

**COMMUNITY DEVELOPMENT
DISTRICT**

**PUBLIC HEARING AND
REGULAR MEETING AGENDA**

July 11, 2019

Palm Bay Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone (561) 571-0010•Fax (561) 571-0013•Toll-Free (877) 276-0889

July 3, 2019

Board of Supervisors
Palm Bay Community Development District

<p><u>ATTENDEES:</u> Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.</p>

Dear Board Members:

A Public Hearing and Regular Meeting of the Palm Bay Community Development District's Board of Supervisors will be held on July 11, 2019 at 9:00 a.m., at the Courtyard by Marriott Tampa/Oldsmar, 4014 Tampa Road, Oldsmar, Florida 34677. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Agenda Items
3. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2018, Prepared by Grau and Associates
4. Consideration of Resolution 2019-05, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2018
5. Public Hearing on Adoption of Fiscal Year 2019/2020 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2019-06, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2019, and Ending September 30, 2020; Authorizing Budget Amendments; and Providing an Effective Date
6. Consideration of Resolution 2019-07, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2019/2020; Providing for the Collection and Enforcement of Special Assessments, Including but not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
7. Consideration of Resolution 2019-08, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2019/2020 and Providing for an Effective Date

8. Update: Marina Seawall
9. Update: Boat Lift
10. Update: Beach Park
11. Acceptance of Unaudited Financial Statements as of May 31, 2019
12. Approval of April 11, 2019 Regular Meeting Minutes
13. Staff Reports
 - A. District Counsel: *Buchanan Ingersoll & Rooney PC*
 - B. District Engineer: *Landmark Engineering & Surveying Corp.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 176 Registered Voters in District as of April 15, 2019
14. Public Comments: Non-Agenda Items
15. Supervisors' Requests
16. Adjournment

Should you have any questions, please do not hesitate to contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL IN NUMBER: 1-888-354-0094

CONFERENCE ID: 8593810

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

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**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Palm Bay Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Palm Bay Community Development District, Hillsborough County, Florida (the "District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 20, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.



June 20, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Palm Bay Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2018 resulting in a net position balance of \$1,291,277.
- The change in the District's total net position in comparison with the prior fiscal year was \$44,807, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$97,732, an increase of \$32,555 in comparison with the prior fiscal year. A portion of the fund balance is non spendable for prepaids and the remainder is unassigned which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include a water and sewer operation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the water and sewer utilities within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION					
	SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 101,998	\$ 71,535	\$ 172,795	\$ 160,731	\$ 274,793	\$ 232,266
Capital assets, net of depreciation	1,039,140	1,038,219	-	-	1,039,140	1,038,219
Total assets	1,141,138	1,109,754	172,795	160,731	1,313,933	1,270,485
Current liabilities	4,266	6,358	18,390	17,657	22,656	24,015
Total liabilities	4,266	6,358	18,390	17,657	22,656	24,015
Net position						
Investment in capital assets	1,039,140	1,038,219	-	-	1,039,140	1,038,219
Unrestricted	97,732	65,177	154,405	143,074	252,137	208,251
Total net position	\$ 1,136,872	\$ 1,103,396	\$ 154,405	\$ 143,074	\$ 1,291,277	\$ 1,246,470

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

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

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

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

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR END SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues						
Charges for services	\$ 198,593	\$ 158,621	\$ 125,281	\$ 139,032	\$ 323,874	\$ 297,653
General revenues						
Unrestricted investment earnings	493	58	64	60	557	118
Total revenues	199,086	158,679	125,345	139,092	324,431	297,771
Expenses:						
General government	46,058	45,399	-	-	46,058	45,399
Maintenance and operations	119,552	85,732	-	-	119,552	85,732
Water and sewer	-	-	114,014	136,700	114,014	136,700
Total expenses	165,610	131,131	114,014	136,700	279,624	267,831
Change in net position	33,476	27,548	11,331	2,392	44,807	29,940
Net position - beginning	1,103,396	1,075,848	143,074	140,682	1,246,470	1,216,530
Net position - ending	\$ 1,136,872	\$ 1,103,396	\$ 154,405	\$ 143,074	\$ 1,291,277	\$ 1,246,470

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$165,610. The costs of the District's activities were primarily funded by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments.

Business-type activities

Business-type activities reflect the operations of the water and sewer facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2018, the District had \$1,369,205 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$330,065 has been taken, which resulted in a net book value of \$1,039,140. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2018, the District had no outstanding debt for its governmental or business type activities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Palm Bay Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 100,285	\$ 164,703	\$ 264,988
Assessments receivable	1,033	104	1,137
Accounts receivable	250	7,988	8,238
Prepaid items	430	-	430
Capital assets:			
Nondepreciable	761,831	-	761,831
Depreciable, net	277,309	-	277,309
Total assets	<u>1,141,138</u>	<u>172,795</u>	<u>1,313,933</u>
LIABILITIES			
Accounts payable	1,566	9,815	11,381
Deposits payable	2,700	8,575	11,275
Total liabilities	<u>4,266</u>	<u>18,390</u>	<u>22,656</u>
NET POSITION			
Investment in capital assets	1,039,140	-	1,039,140
Unrestricted	97,732	154,405	252,137
Total net position	<u>\$ 1,136,872</u>	<u>\$ 154,405</u>	<u>\$ 1,291,277</u>

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and</u>		<u>Total</u>
		<u>Charges</u>	<u>for</u>	<u>Governmental</u>	<u>Business-type</u>	
		<u>Services</u>	<u>Activities</u>	<u>Activities</u>	<u>Activities</u>	
Primary government:						
Governmental activities:						
General government	\$ 46,058	\$ 46,058	\$ -	\$ -	\$ -	
Maintenance and operations	119,552	152,535	32,983	-	32,983	
Total governmental activities	<u>165,610</u>	<u>198,593</u>	<u>32,983</u>	<u>-</u>	<u>32,983</u>	-
Business-type activities:						
Water and sewer utilities	114,014	125,281	-	11,267	11,267	
Total business-type activities	<u>114,014</u>	<u>125,281</u>	<u>-</u>	<u>11,267</u>	<u>11,267</u>	-
General revenues:						
Interest and miscellaneous income			493	64	557	
Total general revenues			<u>493</u>	<u>64</u>	<u>557</u>	
Change in net position			<u>33,476</u>	<u>11,331</u>	<u>11,824</u>	
Net position - beginning			<u>1,103,396</u>	<u>143,074</u>	<u>1,246,470</u>	
Net position - ending			<u>\$ 1,136,872</u>	<u>\$ 154,405</u>	<u>\$ 1,291,277</u>	

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Fund General	Total Governmental Funds
ASSETS		
Cash and cash equivalents	\$ 100,285	\$ 100,285
Assessments receivable	1,033	1,033
Accounts receivable	250	250
Prepaid and deposit items	430	430
Total assets	\$ 101,998	\$ 101,998
LIABILITIES		
Accounts payable	\$ 1,566	\$ 1,566
Deposits	2,700	2,700
Total liabilities	4,266	4,266
FUND BALANCES		
Nonspendable:		
Prepaid items	430	430
Unassigned	97,302	97,302
Total fund balances	97,732	97,732
Total liabilities and fund balances	\$ 101,998	\$ 101,998

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

Total fund balances - governmental funds \$ 97,732

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

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

Cost of capital assets	1,369,205	
Accumulated depreciation	(330,065)	1,039,140
Net position of governmental activities		\$ 1,136,872

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Fund General	Total Governmental Funds
REVENUES		
Assessments	\$ 158,342	\$ 158,342
Interest and miscellaneous income	493	493
Boat slip revenue	40,251	40,251
Total revenues	199,086	199,086
EXPENDITURES		
Current:		
General government	46,058	46,058
Maintenance and operations	83,338	83,338
Capital outlay	37,135	37,135
Total expenditures	166,531	166,531
Excess (deficiency) of revenues over (under) expenditures	32,555	32,555
Fund balances - beginning	65,177	65,177
Fund balances - ending	\$ 97,732	\$ 97,732

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$	32,555
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		30,042
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		<u>(29,121)</u>
Change in net position of governmental activities	\$	<u><u>33,476</u></u>

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2018**

	Water and Sewer Utility
ASSETS	
Current assets:	
Cash and equivalents	\$ 164,703
Accounts receivable	7,988
Assessments receivable	104
Total current assets	172,795
Noncurrent assets:	
Capital assets:	
Infrastructure	171,505
Less accumulated depreciation	(171,505)
Total capital assets, net of depreciation	-
Total assets	172,795
LIABILITIES	
Current liabilities:	
Accounts payable	9,815
Deposits payable	8,575
Total current liabilities	18,390
Total liabilities	18,390
NET POSITION	
Net investment in capital assets	-
Unrestricted	154,405
Total net position	\$ 154,405

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Water and Sewer Utility
Operating revenues:	
Charges for services:	
Water and sewer services	\$ 109,372
Assessments	15,909
Total operating revenues	125,281
 Operating expenses:	
Water and sewer	101,930
Maintenance costs	9,549
Other current charges	2,321
Miscellaneous	214
Total operating expenses	114,014
 Operating income	11,267
 Nonoperating revenues (expenses):	
Interest income	64
Total nonoperating revenues (expenses)	64
 Change in net position	11,331
 Total net position - beginning	143,074
 Total net position - ending	\$ 154,405

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Water and Sewer Utility
CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 128,366
Payments for goods and services	(113,281)
Net cash provided (used) by operating activities	15,085
 CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	64
Net cash provided (used) by investing activities	64
Net increase (decrease) in cash and cash equivalents	15,149
Cash and cash equivalents - October 1	149,554
Cash and cash equivalents - September 30	\$ 164,703
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 11,267
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
(Increase)/Decrease in:	
Accounts receivable	3,088
Assessemnts receivable	(3)
Increase/(Decrease) in:	
Accounts payable	463
Deposits payable	270
Total adjustments	3,818
Net cash provided (used) by operating activities	\$ 15,085

See notes to the financial statements

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Palm Bay Community Development District ("District") was created on November 23, 1993 by Ordinance 93-25 of Hillsborough County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

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

The District reports the following enterprise fund:

Water and Sewer Fund

The water and sewer fund is used to account for operations that are to be financed and operated in a manner similar to private business enterprises. The costs of providing services to customers are to be recorded primarily through user charges.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

Prepaid Items

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

Boat Slip Deposits Refundable

Residents can lease boat slips for 10 years and pay a one-time fee of \$10,000. The deposits are recorded as a liability in both government-wide and fund financial statements when received and the deposits are subject to refund for each lease termination. At September 30, 2018, the District has deposits on boat slip of \$2,700.

Receivables

Accounts receivable are shown net of an allowance for uncollectible amounts. These receivables will be recognized as revenue as they are collected. Water and sewer utility accounts receivable in excess of 120 days comprise the allowance.

Capital Assets

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Capital Assets (Continued)

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

<u>Assets</u>	<u>Years</u>
Machinery and equipment	10
Buildings and Infrastructure	20-30

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

Unearned Revenue

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

Deferred Outflows/Inflows of Resources

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

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

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity/Net Position

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 761,831	\$ -	\$ -	\$ 761,831
Total capital assets, not being depreciated	761,831	-	-	761,831
Capital assets, being depreciated				
Improvements other than buildings	573,629	11,288	-	584,917
Machinery and equipment	3,703	18,754	-	22,457
Total capital assets, being depreciated	577,332	30,042	-	607,374
Less accumulated depreciation for:				
Improvements other than buildings	297,241	27,112	-	324,353
Machinery and equipment	3,703	2,009	-	5,712
Total accumulated depreciation	300,944	29,121	-	330,065
Total capital assets, being depreciated, net	276,388	921	-	277,309
Governmental activities capital assets, net	\$ 1,038,219	\$ 921	\$ -	\$ 1,039,140
<u>Business type activities</u>				
Capital assets, being depreciated				
Infrastructure	\$ 171,505	\$ -	\$ -	\$ 171,505
Total capital assets, being depreciated	171,505	-	-	171,505
Less accumulated depreciation for:				
Infrastructure	171,505	-	-	171,505
Total accumulated depreciation	171,505	-	-	171,505
Total capital assets, being depreciated, net	-	-	-	-
Business type activities capital assets, net	\$ -	\$ -	\$ -	\$ -

For governmental activities, depreciation was charged to the maintenance and operations function.

NOTE 6 – MANAGEMENT COMPANY

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

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	<u>Budgeted</u>	<u>Actual</u>	Variance with Final Budget -
	<u>Original & Final</u>	<u>Amounts</u>	Positive (Negative)
REVENUES			
Assessments	\$ 157,663	\$ 158,342	\$ 679
Interest and miscellaneous income	250	493	243
Boat slip revenue	-	40,251	40,251
Total revenues	<u>157,913</u>	<u>199,086</u>	<u>41,173</u>
EXPENDITURES			
Current:			
General government	50,598	46,058	4,540
Maintenance and operations	164,815	83,338	81,477
Capital outlay	-	37,135	(37,135)
Total expenditures	<u>215,413</u>	<u>166,531</u>	<u>48,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (57,500)</u>	32,555	<u>\$ 90,055</u>
Fund balance - beginning		<u>65,177</u>	
Fund balance - ending		<u>\$ 97,732</u>	

See notes to required supplementary information

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.



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

To the Board of Supervisors
Palm Bay Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Palm Bay Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Shaw & Associates

June 20, 2019



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Palm Bay Community Development District
Hillsborough County, Florida

We have examined Palm Bay Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Palm Bay Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 20, 2019



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

To the Board of Supervisors
Palm Bay Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Palm Bay Community Development District, Hillsborough County, Florida (the "District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 20, 2019.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 20, 2019, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

June 20, 2019

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2017.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

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

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2019-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALM BAY
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2018;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE PALM BAY COMMUNITY DEVELOPMENT
DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2018, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2018, for the period ending September 30, 2018; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2018 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this ____ day of _____, 2019.

**PALM BAY COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT**

5A

**PALM BAY COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR
2019/2020 BUDGET AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING**

The Board of Supervisors of the Palm Bay Community Development District will hold a Public Hearing on July 11, 2019 at 9:00 a.m., at the Courtyard by Marriott Tampa/Oldsmar, 4014 Tampa Road, Oldsmar, Florida 34677 for the purpose of hearing comments and objections on the adoption of the proposed budget of the District for Fiscal Year 2019/2020. A regular Board meeting of the District will also be held at that time, where the Board may consider any other business that may

properly come before it. A copy of the agenda and proposed budget may be obtained at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (877) 276-0889 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

District Manager

Palm Bay Community Development District (788176) 6/19, 6/26/2019

Show results beginning at page:

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2019-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE PALM BAY COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2019, submitted to the Board of Supervisors (“**Board**”) of the Palm Bay Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”) 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 Budgets 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 1st 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 PALM BAY 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 Palm Bay Community Development District for the Fiscal Year Ending September 30, 2020".
- 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 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2019/2020, the sum of \$268,670 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	\$ 149,926
ENTERPRISE FUND	\$ <u>118,744</u>
TOTAL ALL FUNDS	\$ 268,670

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2018/2019 or within sixty (60) days following the end of Fiscal Year 2018/2019 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 2 years.

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

PASSED AND ADOPTED THIS ____ DAY OF _____, 2019

ATTEST:

**PALM BAY COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2020
REVISED APRIL 15, 2019**

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
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**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual Through 2/28/2019	Projected Through 9/30/2019		
REVENUES					
Assessment levy - gross	\$ 163,966				\$ 157,351
Allowable discounts (4%)	(6,559)				(6,294)
Assessment levy - net	157,407	\$ 144,521	\$ 12,886	\$ 157,407	151,057
Boat slip maintenance revenue	-	21,001	-	21,001	-
Interest & miscellaneous	250	85	165	250	250
Total revenues	157,657	165,607	13,051	178,658	151,307
EXPENDITURES					
Professional & administrative fees					
Supervisors	5,383	1,722	3,661	5,383	5,383
Management	18,536	7,724	10,812	18,536	18,536
Audit	7,200	-	7,200	7,200	7,200
Legal	500	192	308	500	500
Postage	425	177	248	425	425
Meeting room	1,000	620	380	1,000	1,000
Insurance	6,500	6,406	-	6,406	6,500
Printing and binding	500	208	292	500	500
Legal advertising	1,500	1,173	500	1,673	1,500
Other current charges	800	320	480	800	800
Annual district filing fee	175	175	-	175	175
Website	650	635	15	650	650
Tax bills	1,500	1,456	-	1,456	1,500
Total professional & administrative fees	44,669	20,808	23,896	44,704	44,669
Parks and recreation services					
Boat lift repair and maintenance	5,000	750	24,000	24,750	5,000
Lake maintenance	2,500	2,112	1,000	3,112	2,500
Capital outlay - beach park	50,000	3,445	38,000	41,445	35,000
Total parks and recreation	57,500	6,307	63,000	69,307	42,500
Access Control/Entry					
Telephone - gate	3,000	1,261	1,500	2,761	3,000
Insurance - property and casualty	2,500	2,389	-	2,389	2,500
Repair and maintenance - gate	10,000	12,324	2,500	14,824	10,000
Landscape maintenance	15,000	14,877	7,500	22,377	15,000
Capital outlay	2,500	1,903	3,500	5,403	10,000
Contingency	750	-	750	750	750
Total access control	33,750	32,754	15,750	48,504	41,250

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual Through 2/28/2019	Projected Through 9/30/2019		
Roadway/signage/street lighting					
Electric utility service	13,000	5,344	6,500	11,844	13,000
Repairs and maintenance	3,000	540	15,000	15,540	3,000
Total roadway/signage/street lighting	<u>16,000</u>	<u>5,884</u>	<u>21,500</u>	<u>27,384</u>	<u>16,000</u>
Other fees & charges					
Property appraiser	2,459	-	2,459	2,459	2,360
Tax collector	3,279	2,890	389	3,279	3,147
Total other fees & charges	<u>5,738</u>	<u>2,890</u>	<u>2,848</u>	<u>5,738</u>	<u>5,507</u>
 Total expenditures and other charges	<u>157,657</u>	<u>68,643</u>	<u>126,994</u>	<u>195,637</u>	<u>149,926</u>
 Net increase/(decrease) of fund balance	-	96,964	(113,943)	(16,979)	1,381
Fund balance - beginning (unaudited)	62,491	97,732	194,696	97,732	80,753
Fund balance - ending (projected)	<u>\$ 62,491</u>	<u>\$ 194,696</u>	<u>\$ 80,753</u>	<u>\$ 80,753</u>	<u>\$ 82,134</u>

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Supervisors	\$ 5,383
<p>Statutory set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The District anticipates meeting five times.</p>	
Management	18,536
<p>Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experiences of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financing's and finally operate and maintain the assets of the community.</p>	
Audit	7,200
<p>The District is required to annually undertake an independent examination of its books, records and accounting procedures. This audit is conducted pursuant to Florida State Law and the Rules of the Florida Auditor General.</p>	
Legal	500
<p>Buchanan Ingersoll and Rooney provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers," realizing that this type of local government is very limited in its scope - providing infrastructure and services to development.</p>	
Postage	425
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Meeting room	1,000
<p>The use of the room for board meetings.</p>	
Insurance	6,500
<p>The District carries public officials liability and general liability insurance. The limit of liability for this coverage is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.</p>	
Printing and binding	500
<p>Letterhead, envelopes, copies, etc.</p>	
Legal advertising	1,500
<p>The District advertises in the Tampa Tribune for monthly meetings, special meetings, public hearings, bidding, etc. Based on prior year's experience.</p>	
Other current charges	800
<p>Bank charges and other miscellaneous expenses incurred during the year.</p>	
Annual district filing fee	175
<p>Annual fee paid to the Department of Economic Opportunity.</p>	
Website	650
Tax bills	1,500
Parks and recreation services	
<p>The following categories are considered to be incidental to the daily operations.</p>	
Boat lift repair and maintenance	5,000
<p>The District is responsible for the repair and maintenance of the boat lift.</p>	

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (Continued)

Lake maintenance	2,500
The District is responsible for the repair and maintenance of its water management facilities.	
Capital outlay - beach park	35,000
The District anticipates the repair/replacement of the beach park bulkhead and additional amenities during fiscal year 2020.	
Access Control/Entry	
Telephone - gate	3,000
For communication purposes at the gate, which includes monthly services with Spectrum and Frontier.	
Insurance - property and casualty	2,500
This item covers the property and casualty of the District's facilities, which is the catwalk at the marina (\$25,000), lift station (\$50,000), security gate (\$50,000), fountain (\$5,000), boat lift (\$125,000), entrance sign (\$4,000) for a total of \$259,000.	
Repair and maintenance - gate	10,000
The District is responsible for the repair and maintenance of the facilities. For 2018 this also includes recurring monthly costs for Envera gate monitoring.	
Landscape maintenance	15,000
This District contracts with an outside company to maintain the landscaping of District land. The contract provides for equipment, labor and materials. Costs also include mulching, tree trimming, on-call services and blowing off streets (twice monthly).	
Capital outlay	10,000
For fiscal year 2020, this includes one time capital costs for updating the main entry landscaping etc.	
Contingency	750
The purpose of this account is to provide for unexpected expenditures that may be incurred during the upcoming fiscal year.	
Roadway/signage/street lighting	
The following categories are considered to be incidental to the daily operations.	
Electric utility service	13,000
Repairs and maintenance	3,000
Other Fees & Charges	
Property appraiser	2,360
The property appraiser's fee is 1.5% of the assessments.	
Tax collector	3,147
The tax collector's fee is 2% of the assessments.	
Total expenditures	<u><u>\$149,926</u></u>

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020
	Adopted Budget FY 2019	Actual Through 2/28/2019	Projected Through 9/30/2019	Total Actual & Projected Revenue & Expenditures	
OPERATING REVENUES					
Assessment levy - gross	\$ 16,510				\$ 23,125
Allowable discounts (4%)	(660)				(925)
Assessment levy - net*	15,850	\$ 14,555	\$ 1,295	\$ 15,850	22,200
Charges for sales and services:					
Water and sewer	110,000	43,236	60,000	103,236	110,000
Interest	10	24	-	24	10
Total revenues	125,860	57,815	61,295	119,110	132,210
OPERATING EXPENDITURES					
Water and sewer - county	95,767	33,795	50,000	83,795	95,767
Maintenance costs*	15,000	15,720	15,000	30,720	20,000
Other current charges*	850	919	1,200	2,119	2,200
Total operating expenditures	111,617	50,434	66,200	116,634	117,967
Operating income	14,243	7,381	(4,905)	2,476	14,243
NONOPERATING REVENUES/(EXPENSES)					
Property appraiser	(238)	-	(238)	(238)	(333)
Tax collector	(317)	(291)	(26)	(317)	(444)
Total nonoperating revenues/(expenses)	(555)	(291)	(264)	(555)	(777)
Income before contributions and transfers	13,688	7,090	(5,169)	1,921	13,466
Change in net assets	13,688	7,090	(5,169)	1,921	13,466
Total net assets - beginning (unaudited)	156,784	154,624	161,714	154,624	156,545
Total net assets - ending (projected)	\$ 170,472	\$ 161,714	\$ 156,545	\$ 156,545	\$ 170,011

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
PROJECTED ASSESSMENTS PER UNIT**

Assessment Summary					
Description	General Fund	Debt Service Fund	Enterprise Fund	Total assessment	Percent change over prior year
Fiscal year 2020	\$ 1,573.51	\$ -	\$ 231.25	\$ 1,804.76	0.00%
Fiscal year 2019	\$ 1,639.66	\$ -	\$ 165.10	\$ 1,804.76	

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2019-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALM BAY COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2019/2020; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Palm Bay 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 Hillsborough 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 of the District ("**Board**") 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, 2019 and ending September 30, 2020 ("**Fiscal Year 2019/2020**"), attached hereto as **Exhibit A**; 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 2019/2020; 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 ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"**, and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit B**; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion 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 PALM BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. 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**, and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, a lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A and B**.
- B. **Future Collection Methods.** 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 for collection. That portion of the Assessment Roll which includes the Tax Roll Property 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 _____ day of _____, 2019.

ATTEST:

PALM BAY COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

By: _____

Its: _____

- Exhibit A:** Budget
- Exhibit B:** Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Exhibit A
Budget

Exhibit B

Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2019-08

A RESOLUTION OF THE PALM BAY COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2019/2020 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Palm Bay Community Development District ("District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Hillsborough County, Florida; and

WHEREAS, the Board of Supervisors of the District ("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 Economic Opportunity, a schedule of its regular

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PALM BAY COMMUNITY DEVELOPMENT DISTRICT

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District's Board shall be held during Fiscal Year 2019/2020 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file a schedule of the District's regular meetings annually with Hillsborough County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 11th day of July, 2019.

ATTEST:

PALM BAY COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit "A"

PALM BAY COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2019/2020 MEETING SCHEDULE		
LOCATION		
<i>Courtyard by Marriott Tampa/Oldsma, 4014 Tampa Road, Oldsma, Florida 34677</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 10, 2019	Regular Meeting	9:00 AM
January 9, 2020	Regular Meeting	9:00 AM
April 9, 2020	Regular Meeting	9:00 AM
July 9, 2020	Public Hearing & Regular Meeting	9:00 AM

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

11

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2019**

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2019**

	<u>Major Funds</u>	Total Governmental
ASSETS	General	Funds
Cash	\$ 178,946	\$ 178,946
Investments	485	485
Accounts receivable	250	250
Teco deposit	430	430
Total assets	<u>\$ 180,111</u>	<u>\$ 180,111</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Lease deposit refundable	\$ 2,700	\$ 2,700
Due to other funds		
Enterprise	860	860
Total liabilities	<u>3,560</u>	<u>3,560</u>
 Fund Balances:		
Unassigned	176,551	176,551
Total fund balances	<u>176,551</u>	<u>176,551</u>
Total liabilities and fund balance	<u>\$ 180,111</u>	<u>\$ 180,111</u>

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessments	\$ 3,378	\$ 156,477	\$ 157,407	99%
Boat slip maintenance	-	21,001	-	N/A
Interest & miscellaneous	7	108	250	43%
Total revenues	<u>3,385</u>	<u>177,586</u>	<u>157,657</u>	113%
EXPENDITURES				
Professional				
Supervisors	-	2,584	5,383	48%
Management	1,545	12,357	18,536	67%
Audit	1,500	4,000	7,200	56%
Legal	242	957	500	191%
Postage	106	283	425	67%
Meeting room	-	781	1,000	78%
Insurance	-	6,406	6,500	99%
Printing and binding	42	333	500	67%
Legal advertising	-	1,173	1,500	78%
Other current charges	79	559	800	70%
Annual district filing fee	-	175	175	100%
Wesbite	-	635	650	98%
Tax bills	-	1,456	1,500	97%
Total professional	<u>3,514</u>	<u>31,699</u>	<u>44,669</u>	71%
Parks & recreation				
Boat lift repair and maintenance	-	750	5,000	15%
Lake maintenance	205	2,727	2,500	109%
Capital outlay - dock	-	5,390	50,000	11%
Total parks & recreation	<u>205</u>	<u>8,867</u>	<u>57,500</u>	15%
Access control				
Telephone - gate	274	2,082	3,000	69%
Insurance - property & causality	-	2,389	2,500	96%
Repairs & maintenance - gate	4,204	21,033	10,000	210%
Landscape maintenance	-	17,057	15,000	114%
Contingency	-	-	750	0%
Capital outlay	-	1,903	2,500	0%
Total access control	<u>4,478</u>	<u>44,464</u>	<u>33,750</u>	132%
Roadway/signage/street lighting				
Electric utility service	1,357	9,380	13,000	72%
Repairs and maintenance	418	1,228	3,000	41%
Total roadway/signage/street lighting	<u>1,775</u>	<u>10,608</u>	<u>16,000</u>	66%

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2019**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Other fees & charges				
Property appraiser	-	-	2,459	0%
Tax collector	68	3,129	3,279	95%
Total other fees & charges	<u>68</u>	<u>3,129</u>	<u>5,738</u>	55%
Total expenditures	<u>10,040</u>	<u>98,767</u>	<u>157,657</u>	63%
Excess/(deficiency) of revenues over/(under) expenditures	(6,655)	78,819	-	
Fund balances - beginning	183,206	97,732	62,491	
Fund balances - ending	<u>\$ 176,551</u>	<u>\$ 176,551</u>	<u>\$ 62,491</u>	

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
PROPRIETARY FUND
STATEMENT OF NET POSITION
MAY 31, 2019**

ASSETS	Balance
Current assets:	
Cash - SunTrust	\$ 142,638
Accounts receivable - (net of allowances for uncollectible)*	20,928
Due from governmental funds	859
Total current assets	164,425
Noncurrent assets:	
Utility plant and improvements	171,505
Less accumulated depreciation	(171,505)
Total capital assets, net of accumulated depreciation	-
Total noncurrent assets	-
Total assets	164,425
 LIABILITIES	
Current liabilities:	
Customer deposits payable	8,575
Total liabilities	8,575
 NET POSITION	
Unrestricted	155,850
Total net position	\$ 155,850

*The District is currently waiting on the water & sewer vendor to confirm A/R amounts and amounts collected but not yet remitted to the District.

**PALM BAY
COMMUNITY DEVELOPMENT DISTRICT
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE PERIOD ENDED MAY 31, 2019**

	Current Month	Year to Date	Budget	% of Budget
OPERATING REVENUES				
Assessment levy	\$ 340	\$ 15,760	\$ 15,850	99%
Charges for sales and services:				
Water & sewer*	9,099	70,442	110,000	64%
Interest	5	39	10	390%
Total operating revenues	<u>9,444</u>	<u>86,241</u>	<u>125,860</u>	69%
OPERATING EXPENSES				
Water & sewer - county	8,970	59,063	95,767	62%
Maintenance costs	-	24,003	15,000	160%
Other current charges	164	1,414	850	166%
Total operating expenses	<u>9,134</u>	<u>84,480</u>	<u>111,617</u>	76%
Operating income	<u>310</u>	<u>1,761</u>	<u>14,243</u>	12%
NONOPERATING REVENUES/(EXPENSES)				
Property appraiser	-	-	(238)	0%
Tax collector	(7)	(315)	(317)	99%
Total nonoperating revenues/(expenses)	<u>(7)</u>	<u>(315)</u>	<u>(555)</u>	57%
Change in net position	303	1,446	13,688	
Total net position - beginning	155,547	154,404	156,784	
Total net position - ending	<u>\$ 155,850</u>	<u>\$ 155,850</u>	<u>\$ 170,472</u>	

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

12

DRAFT

**MINUTES OF MEETING
PALM BAY
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Palm Bay Community Development District held a Regular Meeting on April 11, 2019 at 9:00 a.m., at the Courtyard by Marriott Tampa/Oldsmar, 4014 Tampa Road, Oldsmar, Florida 34677.

Present and constituting a quorum were:

Rob Bergman	Chair
Joe Aschenbrenner	Vice Chair
Win Williamson	Assistant Secretary
Speros Margetis	Assistant Secretary
Anthony Richards	Assistant Secretary

Also present:

Chuck Adams	District Manager
Angela Chittum	Resident and HOA Vice Chair
John Chiaradio	Resident and Palm Bay Board Director

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 9:03 a.m. Supervisors Bergman, Aschenbrenner, Williamson and Margetis were present, in person. Supervisor Richards was not present.

SECOND ORDER OF BUSINESS

Public Comments: Agenda Items

There being no public comments, the next item followed.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2019-04, Approving a Proposed Budget for Fiscal Year 2019/2020 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

41 This item was presented following the Seventh Order of Business.

42

43 **FOURTH ORDER OF BUSINESS**

Update: Marina Bulkhead and Board Lift Repairs Needed; Bulkhead, Roof over Motors, Future Upgrade of Two Pushing Motors and Re-Wiring at New Control Box

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48 Mr. Bergman reported the following:

49 ➤ The contractor commenced work but the project was progressing slowly.

50 ➤ Roofs Over Motors: Four dog houses to protect the motors were being installed this
51 week; the four remaining ones would be installed by next week.

52 ➤ Lift motors and rewiring: Work continued; everything was expected to be operational by
53 the weekend.

54 ➤ Remote control system: Contractor was determining whether they could provide what
55 was originally promised.

56 ➤ Bulkhead/seawall repair: Surveyor was expected to submit the surveys for the bulkhead
57 and beach next week. MB Marine Construction, Inc. (MBMC) was waiting for the surveys
58 needed to obtain permits from the County before commencing work.

59 ➤ A proposal was being obtained from Ray Woods to replace the carpet on the skids.
60 Whether any wood needed replacing was pending but it was not included in the deck proposal.

61 Mr. Bergman felt that, although there were discussions about improving
62 communications between the District and residents, further discussions were necessary.
63 Several residents complained about not being able to use the boat lifts or being notified they
64 would be down. Discussion ensued regarding how the District could communicate better,
65 whether to compile an email database, having the HOA newsletter advise residents that notices
66 relating to all District information are at the exit gate, the issue of email addresses becoming
67 public record if a database was created, etc. Going forward, the District would send the HOA
68 Board, Ms. Chittum, a resident and HOA Vice Chair, and Mr. Chiaradio, a resident and Palm Bay
69 Board Director, notifications of District business to e-blast to residents.

70

71 **FIFTH ORDER OF BUSINESS**

Update: Baycut

72

73 Mr. Bergman stated that Baycut's contract was executed; he was waiting to receive the
74 project timeline. Palm tree trimming was scheduled for twice a year, around May and
75 November. The District would send the schedule to the HOA to e-blast to all residents with the
76 option to engage Baycut to trim their trees as well. He would remind Baycut to pick up debris
77 rather than blowing it into the park.

78 Ms. Chittum asked about maintenance of the overgrown foliage at the front entrance;
79 she would email the locations to Mr. Bergman to pass on to Baycut. Discussion ensued
80 regarding planting annuals, the new Palm Bay monument sign on Cape Hatteras that was
81 replacing the existing sign. Solar lights would be purchased instead of running electrical wire.

82

83 **SIXTH ORDER OF BUSINESS**

Update: Roadways/Sidewalks

84

85 • **Discussion: Sidewalk Power Washing**

86 Mr. Williamson reported the following:

87 ➤ Curb King, the lowest of the three bidders on the sidewalk repair project, would take
88 over because the original contractor refused to execute the District's Standard Agreement.

89 Since Curb King's \$6,778 bid to repair all the trip hazard areas was well below \$12,000
90 that the Board approved he suggested adding areas involving cosmetic work to the original
91 scope of work.

92 ➤ A power washing proposal would be obtained from Curb King.

93 ➤ He and Ms. Chittum would identify and mark sidewalk areas for cosmetic work before
94 the walkthrough with the contractor.

95 ➤ Curb King quoted \$585 to cut and replace the 12 uneven pavers in front of the gate by
96 the keypad; the pavers would be provided by the District.

97 Mr. Williamson was directed to purchase a pallet of pavers and submit the bill for
98 reimbursement. Mr. Williamson would ask Curb King to install two grates by the front gate and
99 find out if they would haul the damaged pavers marked with a cross that the other contractor
100 left. A work order would be put in for the front gate to be opened, when needed, in
101 conjunction with the repairs at the front gate. The HOA would e-blast about the upcoming
102 projects.

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On MOTION by Mr. Aschenbrenner and seconded by Bergman, with all in favor, adjusting the previously approved not-to-exceed amount of \$12,000 to \$15,000 for sidewalk and roadway repairs, pressure washing, paver repair and purchasing pavers, was approved.

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Mr. Adams would see if the street sweeper could change the service day to Thursday or Friday, to prevent conflicts with garbage pickup.

112

113 **SEVENTH ORDER OF BUSINESS**

Update: Beach

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115 Mr. Richards reported the following:

116 ➤ Resident feedback: Requests were for a kayak dock with storage, exercise equipment, a
117 covered picnic table and fire pit.

118 ➤ Once the seawall is straightened and framed out, some existing items could be
119 strategically moved to be able to add the new items.

120 ➤ The following quotes from Ray Woods Construction Co. Inc. (RWCC) were distributed:

- 121 • Build gazebo: \$26,775
- 122 • Install pad for gym equipment: \$3,916
- 123 • Seawall: \$14,000

124 ➤ Outdoor-Fit: Purchasing Helios outdoor gym equipment, for \$9,565, was recommended,
125 as it has no moving parts and is considered indestructible. Once ordered, it takes
126 approximately six weeks to make. A 12 x 12 pad for the equipment would be needed.

127 Mr. Richards felt that further discussions were needed to determine how much to
128 spend, whether to do projects in phases and which projects to include in each phase; however,
129 the seawall must be addressed first. Discussion ensued regarding whether to replace the sand
130 with sod, whether to survey residents rather than spending funds on items residents do not
131 want and focusing on the kayak launch and storage the first year, as it is specific to the marina
132 and gazebo, the fire pit and bench the next year and gym equipment to follow.

133 Discussion ensued regarding whether to spend \$14,000 to rebuild the seawall using the
134 same materials, tiebacks, etc., or spending \$30,000 to rebuild it with corrugated concrete, the
135 same as the material being used for the Marina bulkhead, which would last longer.

136 Mr. Adams stated there was \$45,000 to \$50,000 in capital outlay and the Board could
137 decide in October, at the beginning of Fiscal Year 2020, which projects to expend funds, which
138 leaves time to obtain more community feedback. Discussion ensued regarding the overgrown
139 mangroves, improving the appearance of them, installing an A-NIKS Insect Control System that
140 uses natural chemicals to make the beach area more appealing and to hold HOA events, adding
141 lighting, etc. Mr. Adams recommended engaging a licensed professional pest control specialist
142 to maintain the mangroves and install a treatment system, as they are more familiar with
143 Florida law with regard to mangroves. Now that the decision was to first repair the seawall and
144 install a cut, Mr. Richards would obtain a quote for the cut and advise Baycut to begin trimming
145 the Brazilian Pepper trees.

146 ▪ **Consideration of Resolution 2019-04, Approving a Proposed Budget for Fiscal Year**
147 **2019/2020 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing**
148 **Transmittal, Posting and Publication Requirements; Addressing Severability; and**
149 **Providing an Effective Date**

150 **This item, previously the Third Order of Business, was presented out of order.**

151 Mr. Adams presented the proposed Fiscal Year 2020 budget. A few lines items were
152 adjusted in an effort to have assessments remain flat, as in prior years.

153 Mr. Bergman asked about the District's discussions with the Boat Club to take over the
154 Club. Mr. Williamson stated he paid and filed the Boat Club's annual fees with the County and
155 was trying to meet with Greg. He would schedule and notice a meeting with the Boat Club and
156 its members to discuss structure and the forthcoming assessments. The HOA Community
157 Appearance Board (CAB) intends to send violation notices to the Boat Club.

158 The following changes were made to the proposed Fiscal Year 2020 budget:

159 Page 1, "Capital outlay - dock": Change "dock" to "bulkhead" and "\$25,000" to
160 "\$35,000"

161 Page 1, "Capital outlay": Change "\$20,000" to "\$10,000"

162 Mr. Adams presented Resolution 2019-04. For quorum purposes, Supervisors Bergman,
163 Williamson and Aschenbrenner confirmed their attendance at the July meeting.

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On MOTION by Mr. Aschenbrenner and seconded by Mr. Margetis, with all in favor, Resolution 2019-04, Approving a Proposed Budget for Fiscal Year 2019/2020, as amended, and Setting a Public Hearing Thereon Pursuant to Florida Law for July 11, 2019 at 9:00 a.m., at the Courtyard By Marriott Tampa/Oldsmar, 4014 Tampa Road, Oldsmar, FL 34677; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

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EIGHTH ORDER OF BUSINESS

Approval of Unaudited Financial Statements as of February 28, 2019

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Mr. Adams presented the Unaudited Financial Statements as of February 28, 2019. The financials were accepted.

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NINTH ORDER OF BUSINESS

Approval of January 10, 2019 Regular Meeting Minutes

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Mr. Adams presented the January 10, 2019 Regular Meeting Minutes.

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On MOTION by Mr. Margetis and seconded by Mr. Williamson, with all in favor, the January 10, 2019 Regular Meeting Minutes, as presented, were approved.

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TENTH ORDER OF BUSINESS

Staff Reports

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A. District Counsel: *Buchanan Ingersoll & Rooney PC*

There being no report, the next item followed.

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195

B. District Engineer: *Landmark Engineering & Surveying Corp.*

There being no report, the next item followed.

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C. District Manager: *Wrathell, Hunt and Associates, LLC*

- **NEXT MEETING DATE: July 11, 2019 at 9:00 A.M.**

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The next meeting will be held on July 11, 2019 at 9:00 a.m.

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ELEVENTH ORDER OF BUSINESS

Public Comments: Non-Agenda Items

There being no public comments, the next item followed.

203 **TWELFTH ORDER OF BUSINESS****Supervisors' Requests**

204

205 A Board Member asked how the District was addressing owners of deteriorating docks
206 behind the homes that extend over the Marina waterway, which is CDD-owned, the same issue
207 as the Boat Club. Mr. Adams stated any owners having closing issues may request a Consent to
208 Use of Easement Agreement from the District which states the owner is responsible for the
209 dock's upkeep and indemnifies the District from any liability. The District is taxed not on the
210 land but \$1,500 for the traveling boat lift, which is considered an improvement and on which
211 property owners are assessed. Although the CDD owns the entire tract it assigned an easement
212 over the entire tract to the HOA, which gives the HOA the right to enforce repairs; the HOA may
213 already have Consent Agreements confirming that owners cannot restrict access to the docks.

214 It was noted that the front gate was working a lot better now that the hours were
215 changed. A homeowner who claimed the exit gate closed on their car and damaged it was paid
216 \$800. Installing a sign to prevent further incidents was suggested, as this has occurred several
217 times over the years. Mr. Adams suggested signage at entrances and exits stating "Caution
218 Gate Closes Between Each Vehicle". Signs would be purchased and installed on the pillar with
219 the HOA meeting notification sign.

220

221 **THIRTEENTH ORDER OF BUSINESS****Adjournment**

222

223 There being nothing further to discuss, the meeting adjourned.

224

225 **On MOTION by Mr. Bergman and seconded by Mr. Aschenbrenner, with all in**
226 **favor, the meeting adjourned at 10:52 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

PALM BAY
COMMUNITY DEVELOPMENT DISTRICT

13C



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

April 19, 2019

Daphne Gillyard
Palm Bay CDD
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Dear Daphne Gillyard,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2019, listed below.

Community Development District	Number of Registered Electors
Palm Bay CDD	176

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or ewhite@hcsae.org.

Respectfully,

Enjoli White
Candidate Services Liaison