



Carrollwood Recreation District

Board of Trustees

Mark Snellgrove
President

Suzan Giunta
Vice President
Grounds Chairwoman

Mark Georgiades
Treasurer

Joseph Costa
Secretary

Michael Carelli
Original Carrollwood
Park Chairman

David O'Donnell
Scotty Cooper Park
Chairman

Christina Price
Community
Development
Chairwoman

Kevin Shidler
White Sands Beach
Chairman

Paul Siddall
Recreation Center/
Tennis Chairman

October 12, 2020

Executive Committee Meeting - 6:00 p.m.

Regular Meeting Agenda - 6:30 p.m.

- 1. Call Regular Meeting to Order**
- 2. Roll Call**
- 3. Determination of Quorum**
- 4. Public Comment**
- 5. Motion to Approve the Consent Agenda**
 - Approval of September 2020 Treasurer's Report
 - Approval of September 14, 2020 Executive Committee Meeting Minutes
 - Approval of September 14, 2020 Regular Meeting Minutes

6. Regular Agenda Items

Treasurer:

- Audit preparation discussion
- Review proposals for parking lot repairs at White Sands Beach and the Recreation Center and Vote to Award Contracts if the Board so desires

President:

- Motion to Award Brimmer, Burek & Keelan, LLP a multi-year contract to audit the financial position for governmental activities of the District, not to exceed \$10,000 per year, through the year ending September 30, 2024, and the audit findings to be reported each year to the Florida Auditor General.
- Motion to Award Tampa Lights, Inc. a contract for Holiday Lighting- not to exceed \$2,331.00-the same cost as 2018 & 2019
- Voice over IP
- Softball team website



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Tennis Chairman

Recreation Center/ Tennis Chairman:

- IDS OC park use

Original Carrollwood Park Chairman:

- Batting cage repair
- Softball field vacancy

White Sands Beach Chairman:

- Lake Test Results - (included in the agenda)

Scotty Cooper Park Chairman:

Grounds Chairwoman:

- Miscellaneous landscape update

Community Development Chairwoman:

- Update on communications with Brixmor regarding sign replacement

CCA Liaison:

7. Other Business

8. Adjourn

**Carrollwood Recreation District Board Executive Meeting Minutes
September 14, 2020**

THESE MEETING MINUTES ARE NOT A WORD FOR WORD TRANSCRIPT OF WHAT WAS SAID. THE NOTES CAPTURE THE ESSENCE AND MEANING OF ALL DIALOGUE WHILE TRANSCRIBING EXACT PHRASING AS CLOSELY AS POSSIBLE.

The Board of Trustees of the Carrollwood Recreation District (CRD) typically conducts its meetings in person. Due to the current state of emergency and the current statewide safer-at home order, this meeting was conducted via communications media technology pursuant to Executive Order Number 20-69, issued by the Governor of the State of Florida on March 20, 2020.

1. Call To Order

- President Mark Snellgrove called the meeting to order: 6:00 p.m.
Joseph Costa made changes to the August 2020 meeting minutes.

2. Roll Call (rolled not called for Executive Meeting)

Members present:

Members present:

| | | |
|---------------------|-------------------------------------|-------------|
| Michael Carelli | Original Carrollwood Park | Present |
| Joseph Costa | Secretary | Present |
| Suzan "Suzy" Giunta | Vice President & Grounds | Present |
| Paul Siddall | Recreation/Tennis | Present |
| Mark Georgiades | Treasurer | Present |
| David O'Donnell | Scotty Cooper Park Chair | Not Present |
| Chrissie Price | Community Development | Present |
| Kevin Shidler | White Sands Chair | Present |
| Mark Snellgrove | President | Present |

- Executive Meeting Adjourned at 6:30 p.m.

**Carrollwood Recreation District Board Regular Meeting Minutes
September 14, 2020**

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1. Call To Order

- President Mark Snellgrove called the meeting to order: 6:32 p.m.

2. Roll Call

Trustees:

Members present:

| | | |
|---------------------|-------------------------------------|-------------|
| Michael Carelli | Original Carrollwood Park | Present |
| Joseph Costa | Secretary | Present |
| Suzan “Suzy” Giunta | Vice President & Grounds | Present |
| Paul Siddall | Recreation/Tennis | Present |
| Mark Georgiades | Treasurer | Present |
| David O’Donnell | Scotty Cooper Park Chair | Not Present |
| Chrissie Price | Community Development | Present |
| Kevin Shidler | White Sands Chair | Present |
| Mark Snellgrove | President | Present |

3. Determination of Quorum

- Yes: Eight Trustees present.

4. Public Comment Opened

- **Dr. Rick Dylan** –Resident, no comment

Public Comment Closed: 6:33 p.m.

5. Consent Agenda Approval, including:

- Motion by **Trustee Costa** to approve the consent agenda.
- Motion Seconded by **Trustee Carelli**
- Approval of August 2020 Treasurer’s Report
- Approval of August 10, 2020 Executive Committee Meeting Minutes
- Approval of August 10, 2020 Regular Meeting Minutes
- **Vote:** 8 in favor; 0 opposed

6. Regular Agenda

Suzan Giunta — Vice President & Grounds

- **Trustee Giunta:** No new business

Mark Georgiades — Treasurer Matters:

- **Trustee Georgiades:** Asked **Trustee Snellgrove** to provide clarity on the audit bids.
- **Trustee Snellgrove:** We are currently seeking proposals for a new auditor. The last RFP for an auditor was done in 2015. We will need three bids.

Mark Snellgrove – President Matters:

- **Trustee Snellgrove:**
Micky Williams, resident and insurance agent: [The Board asked Mr. Williams about the need for flood insurance.] The flood insurance policy was put into place prior to Mr. Williams' arrival. He does not know how long the policy has been in place. However, he did state that the flood zone comes up to the sidewalk just outside the Rec Center. He also stated that if the insurance is in place, he would not advise us to either keep it or get rid of it. It's up to the Board. In other words, who's to say that there won't be a flood? Also, the Board needs to add up the potential cost of replacement after a flood and weigh it against the cost of the policy.

Michael Carelli — Original Carrollwood Park: Not Present.

- **Trustee Carelli:** No new business.

Kevin Shidler — White Sands Beach:

- **The Trustee** would like to cut down the guard's hours at White Sands Beach. If we cut back to Friday, Saturday and Sunday only, we would save a significant amount of money. **The Trustee** advises that we cut back in November, December and January.
- **Mr. Williams** asked about spraying to get rid of the weeds in the lake. **Trustee Shidler** said it was expensive and becomes an endless, costly job.

David O'Donnell — Scotty Cooper Park:

- **Trustee O'Donnell:** Not present

Paul Siddall — Recreation Center & Tennis

- **Trustee Siddall:** With the new school year starting, and with parking bumpers out of place, the **Trustee** is seeking estimates to repair the bumpers in the parking lot(s) as well as the potholes in the parking areas, and to reline the asphalt.
- **Janet:** provided information on four companies that provided estimates for the parking lot work. Janet's recommendation was DMI.
- **Trustees Georgiades and Costa** agreed that it was too much information to review to bring it to a vote. The issue was put off until October.
- **Trustee Snellgrove** asked **Trustees Georgiades** and **Carelli** to go over the estimates, so that the Board could discuss in October.
- **Trustee Siddall** asked about how to read the general accounting ledger. He also asked for Janet to keep track of her faxes.
- **Trustee Siddal** provided details on the history of flooding in the area. The **Trustee** also detailed information on the 100-year flood, which he may or may not have been present to witness.
- **Trustee Shidler** asked **Mr. Williams** what the loopholes might be that would prevent payment in the event of a flood. **Mr. Williams** said that the damage would have to be caused by rising water. He also detailed some of the issues and minutia involved in our policy and how carriers write policies such as ours.
- **Trustee Siddall** asked if we could use Amazon for deliveries, stating that they offer tax free accounts for government entities. He also said that we should look into VOIP to lower our phone bill.

Trustee Price — Community Development:

- **Trustee Price** reached out to Bank of America. They were fine with our proposal for the signage. However, the shopping center was not as compliant. **The Trustee** said we could consider placing a sign in the median. **Trustee Carelli** suggested that we communicate with the property manager to see if they are willing to discuss the issue of easement, etc. **Trustee Snellgrove** asked if there is an issue with the name of the neighborhood, e.g., on some documents the property is listed as "Old Carrollwood."

7. Other Business:

Carrollwood Recreation District Board

- **Trustee Snellgrove** reopened up public comment. The **Trustee** obtained an estimate for the work on Duck Island but will delay the work until November.
- **Dr. Rick Dylan** talked about the property that is now Carrollwood Park and how it was originally purchased. When the property was purchased, the thought was that when the debt service was paid off, property taxes paid by homeowners would go down.

8. Adjourn

- **Trustee Giunta:** Made a motion to adjourn
- **Motion** Seconded by **Trustee Price**
- **Vote:** 8 in favor; 0 opposed
- Meeting ended at 8:00 p.m.

Meeting minutes recorded by Trustee Costa

Carrollwood Recreation District Board Executive Meeting Minutes
August 10, 2020 As Corrected

THESE MEETING MINUTES ARE NOT A WORD FOR WORD TRANSCRIPT OF WHAT WAS SAID. THE NOTES CAPTURE THE ESSENCE AND MEANING OF ALL DIALOGUE WHILE TRANSCRIBING EXACT PHRASING AS CLOSELY AS POSSIBLE.

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1. Call To Order

- President Mark Snellgrove called the meeting to order: 6:00 p.m.
Joseph Costa made corrections to the July 2020 meeting minutes.

2. Roll Call (rolled not called for Executive Meeting)

Members present:

Members present:

| | | |
|---------------------|-------------------------------------|-------------|
| Michael Carelli | Original Carrollwood Park | Present |
| Joseph Costa | Secretary | Present |
| Suzan "Suzy" Giunta | Vice President & Grounds | Present |
| Paul Siddall | Recreation/Tennis | Not Present |
| Mark Georgiades | Treasurer | Present |
| David O'Donnell | Scotty Cooper Park Chair | Not Present |
| Chrissie Price | Community Development | Present |
| Kevin Shidler | White Sands Chair | Present |
| Mark Snellgrove | President | Present |

- Executive Meeting Adjourned at 6:30 p.m.

Carrollwood Recreation District Board Regular Meeting Minutes
August 10, 2020 **As Corrected**

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1. Call To Order

- President Mark Snellgrove called the meeting to order: 6:30 p.m.

2. Roll Call

Trustees:

Members present:

| | | |
|---------------------|-------------------------------------|-------------|
| Michael Carelli | Original Carrollwood Park | Present |
| Joseph Costa | Secretary | Present |
| Suzan “Suzy” Giunta | Vice President & Grounds | Present |
| Paul Siddall | Recreation/Tennis | Not Present |
| Mark Georgiades | Treasurer | . Present |
| David O’Donnell | Scotty Cooper Park Chair | Not Present |
| Chrissie Price | Community Development | Present |
| Kevin Shidler | White Sands Chair | Present |
| Mark Snellgrove | President | Present |

3. Determination of Quorum

- Yes: Seven Trustees present.

4. Public Comment Opened

- **Casey Squires** – Resident, no comment
- **Jack Griffie**—It looks like people are using Scotty Cooper Park as a public boat ramp. Mr. Griffie counted more than 20 people boarding a boat at SCP and noted alcohol use as well. People were getting picked-up by boat and appeared to be intoxicated.
- **Andrea Griffie** – Resident, no comment
- **Sheila Santafemia** - Sheila witnessed the same issued the Mr. Griffie did, with many people drinking and loading into a boat from the dock at Scotty Cooper Park.

- **Dr. Anna Brown** – Likes the lights at Scotty Cooper but would like to see the park secured.
- **Dr. Rick Dylan** –Resident, no comment

Public Comment Closed: 6:45 p.m.

5. Consent Agenda Approval, including:

- Motion by **Trustee Costa** to approve the consent agenda.
- Motion Seconded by **Trustee Carelli**
- Approval of July 2020 Treasurer’s Report
- Approval of July 13, 2020 Executive Committee Meeting Minutes
- Approval of July 13, 2020 Regular Meeting Minutes
- **Vote:** 7 in favor; 0 opposed

6. Regular Agenda

Suzan Giunta — Vice President & Grounds

- **Trustee Giunta:** No new business

Mark Georgiades — Treasurer Matters:

- **Trustee Georgiades:** It appears we will come in under budget and in fact have a little surplus.

Mark Snellgrove – President Matters:

- **Trustee Snellgrove:**
 - **Ken Tinkler:** General Council for the Board said: The main concern of the Board is to serve its residents. The Board should follow Hillsborough County Covid regulations. Caution tape should be placed around playgrounds.
 - **Flood Insurance recap:** Micky Williams checked with carriers to find flood insurance. **Trustee Giunta** said that we’re not in a flood zone. The question posed by **Trustee Snellgrove:** Should we continue to pay for a flood policy? He asked **Trustee Costa** to comment. **Trustee Costa** asked under what the criteria would the insurance company pay. **Trustee Carelli** said that we should have Micky Williams come to next month’s meeting and explain the policy. We simply don’t have enough information to make a decision.
 - The **Trustee** said that Gary, our new maintenance employee, has done a great job.
 - **Tree trimming on Duck Island-** Tri-County has to launch a boat from White Sands to service Duck Island.

- **Trustee Shidler:** said that it would cost approximately \$4,150 to place 6 inches of white sand at White Sands Beach. The **Trustee** added that, people have complained to him about the beach.
- Motion by **Trustee Shidler** to award a contract to Roger’s Dirt Works to replenish sand at White Sands Beach for a cost of \$4,000.00
- Motion Seconded by **Trustee Giunta**
- **Vote:** 7 in favor; 0 opposed

Michael Carelli — Original Carrollwood Park: Not Present.

- **Trustee Carelli:** No new business.

Kevin Shidler — White Sands Beach:

- The **Trustee** addressed the concerns of **Mr. Griffie** and **Ms. Santafemia** in regard to Scotty Cooper Park, saying that there have been reports of more people on the lake and that it seems to be someone from outside the neighborhood picking up these people. **Mr. Griffie** stated that he believes these people could not gain access to White Sands Beach because of the guard, so they are gaining access through Scotty Cooper Park. **Dr. Brown** said that her hypothesis is that these people are likely not residents of Original Carrollwood or they would simply get picked up at White Sands Beach. Therefore, the person with the boat, resident or not, does not have the ability to get 10 or more people on their boat at White Sands Beach. **Trustee Shidler** restated that he believes these people do live on the lake; they may in fact, live across the lake and pick their friends up here. **Mr. Griffie** said that his wife, Andrea, took pictures of the group arriving at SCP. The pick-ups are coordinated and happen very quickly. **Trustee Shidler** said that if he knew exactly when it was occurring, he could call the guard from White Sands, but his advice is to call the sheriff if they suspect something is wrong. **Trustee Carelli** suggested that the residents confront the potential offenders. He added that residents should take pictures of the license plate numbers on the cars and the FL Number on the boat. In this way, the offenders will know they are being watched. **Trustee Shidler** said that walking through the park with a case of beer, as the beer is not opened, is not against the rules. **The Trustee** doesn’t believe that a guard or lock will solve the problem.
- A resident asked **Trustee Georgiades** about a triathlon at WSB. **Trustee Shidler** said that if each resident brought 10 people there’s nothing wrong with that.
- **Trustee Snellgrove** asked about the smoking policy at White Sands. Currently, there is no policy. **Trustee Shidler** said that if we do institute a policy we should check with the county and said that there may have to be a designated smoking area.

David O’Donnell — Scotty Cooper Park:

- **Trustee O’Donnell:** No present

Paul Siddall — Recreation Center & Tennis

- **Trustee Siddall:** Not present, but **Trustee Snellgrove** said that the **Trustee** had the windows at the Rec Center cleaned.

Trustee Price — Community Development:

- **Trustee Price:**
- Motion by **Trustee Price** to award a contract to Signstar for the amount of \$42,604.04 to replace the community entrance sign(s) to be installed in October 2020 pending permits and other approvals.
- Motion Seconded by **Trustee Giunta**
- **Vote:** 7 in favor; 0 opposed

7. Other Business:

- **Trustee Snellgrove:** No other business.

8. Adjourn

- **Trustee Costa:** Made a motion to adjourn
- **Motion** Seconded by **Trustee Shidler**
- **Vote:** 7 in favor; 0 opposed
- Meeting ended at 7:00 p.m.

Meeting minutes recorded by Trustee Costa



Bureau of Laboratories
Jacksonville, Miami, Pensacola,
Tampa, West Palm Beach

I.D. NO. DATE/TIME ANALYZED

2020 SEP 22 PM 11:04

N006414

I.D. NO. REC'D TAMPA
2020 SEP 22 For Lab Use Only
3602 SPECTRUM BLVD.
TAMPA, FL 33612

Sample Acceptance Criteria:
 Preservation on ice not on ice $\frac{1}{c}$
 This sample does not meet the following NELAC requirements:

SAMPLE COLLECTION AND REPORT FORM FOR
NON-POTABLE WATER BACTERIOLOGICAL ANALYSIS

Program or Site Name: White Sands Beach
 County: Hillsborough Collector: Rick Larremy Collector Phone #: 813-431-7720
 Collection Address: 11613 Carrollwood Dr
 Collection City: Tampa Collection State: FL Collection Zip: 33618
 Date Reported: 9/29/20 Comments: _____

Circle the analysis requested

| Station No. | Date & Time Collected | Total Coliform/100ml MPN (SM9221B) MF (SM9222B) | Fecal Coliform/100ml MPN (SM9221E) MF (SM9222D) | Enterococci/100ml MF (EPA 1600) | Other | Lab Number |
|--|-----------------------|---|---|------------------------------------|-------|----------------|
| WSB North | 9-22-20 11:15 | | INVAID | | | 22142 22147 |
| WSB South | 9-22-20 11:18 | | INVAID | | | 22143 22143 |
| | | | | | | 22143 |
| * Lab accident and new sample analyzed | | | | | | |
| hochryfe | | | | | | |

* repeat sample received

Name and Mailing Address of Person to Receive Report
Carrollwood Rec District
3515 McFarland Road
Tampa, FL 33618

All tests are performed in accordance with NELAC standards.
 Qualifier codes: (U) = not detected; (B) = results based on colony counts outside the acceptable range; (Z) = TNTC at highest dilution performed; (Q) = sample holding time exceeded.

For enforcement samples, EPA recommends a maximum of 6 hours time lapse from sample collection to analysis of samples in the lab. Samples must be scheduled with the lab in advance to arrive by 3:30PM to allow sufficient time for analysis. Lab procedures conform to EPA recommendations. Results of samples not received within this time frame may not be reliable.

For 813-935-9057

448907

DATE/TIME ANALYZED

ID NO. E14157

REC'D TAMPA Use Only



2020 OCT -1 PM 11:39

2020 OCT -1 PM 12:01

Bureau of Laboratories
Jacksonville, Miami, Pensacola,
Tampa, West Palm Beach

N006415

5602 SPECTRUM BLVD.
TAMPA, FL 33612

SAMPLE COLLECTION AND REPORT FORM FOR
NON-POTABLE WATER BACTERIOLOGICAL ANALYSIS

Sample Acceptance Criteria:

Preservation on ice not on ice 22°C
 This sample does not meet the following NELAC requirements:

Program or Site Name: White Sands Beach
County: Hillsborough Collector: Rich Carraway Collector Phone #: 813-431-7720
Collection Address: 11613 Carrollwood Dr
Collection City: Tampa Collection State: FL Collection Zip: 33618
Date Reported: 10/2/20 Comments:

Circle the analysis requested

| Station No. | Date & Time Collected | Total Coliform/100ml MPN (SM9221B) MF (SM9222B) | Fecal Coliform/100ml MPN (SM9221E) MF (SM9222D) | Enterococci/100ml MF (EPA 1600) | Other | Lab Number |
|-------------|-----------------------|---|---|---------------------------------|-------|------------|
| WSB North | 10-1-2020 11:40 | | 32(B) | | | 022144 |
| WSB South | 10-1-2020 11:44 | | 196 | | | 022145 |
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Name and Mailing Address of Person to Receive Report
Carrollwood Rec District
3515 McFarland Road
Tampa, FL 33618

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Qualifier codes: (U) = not detected; (B) = results based on colony counts outside the acceptable range; (Z) = TNTC at highest dilution performed; (Q) = sample holding time exceeded.

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5-1 012-025 045 17

Carrollwood Recreation District
Annual Budget
 October 2020 through September 2021



Oct '20 - Sept '21

Income

GENERAL

| | |
|-------------------------------|-------------------|
| 605 · Rec Center Room Charges | 13,500.00 |
| 610 · Interest | 2,100.00 |
| 615 · Special Assessments | 530,000.00 |
| 620 · Other | 10,000.00 |
| 625 · Accumulated Funds | 64,417.00 |
| Total GENERAL | 620,017.00 |

Total Income 620,017.00

Expense

PRESIDENT

| | |
|---|-----------|
| 820 · Contingency & Other President | 9,000.00 |
| 825 · Gatekeeper Service | 4,000.00 |
| 830 · Insurance - Bonds | 157.00 |
| 835 · Insurance - Officer D&O | 3,885.00 |
| 845 · Insurance – Property/Liability/Umbrella | 35,600.00 |
| 850 · Insurance - Workers Comp | 2,500.00 |
| 870 · Operating Supplies | 7,500.00 |
| 900 · Professional Services | 7,000.00 |
| 915 · Cleaning Contract - All Facilities | 8,800.00 |
| 960 · Utilities - TECO | 13,000.00 |
| 965 · Utilities - Trash | 2,400.00 |
| 970 · Utilities - Water | 10,500.00 |

Total PRESIDENT 104,342.00

TREASURER

| | |
|--|------------|
| 805 · Accounting-Bookkeeper | 5,600.00 |
| 810 · Accounting - Auditing | 10,000.00 |
| 815 · Accounting – Bank Charges / Fees | 25.00 |
| 875 · Board Fee – State | 175.00 |
| 910 · Property Taxes – Non-Ad Valorem | 350.00 |
| 920 · Rent/Leases - CCA | 28,000.00 |
| 977 · Debt Service – Principal | 175,000.00 |
| 979 · Debt Service – Interest | 15,000.00 |

Total TREASURER 234,150.00

WHITE SANDS BEACH

| | |
|-------------------------------------|-----------|
| 855 · Lake Testing | 1,000.00 |
| 924 · Repairs & Maint WS Beach | 11,000.00 |
| 940 · Guard Service WS Beach | 37,000.00 |
| 985 · Capital Improvements WS Beach | 0.00 |

Total WHITE SANDS BEACH 49,000.00

Carrollwood Recreation District
Annual Budget
 October 2020 through September 2021



Oct '20 - Sept '21

SCOTTY COOPER PARK

| | | |
|-------|-------------------------------|-----------|
| 925 · | Repairs & Maint Scotty Cooper | 8,000.00 |
| 986 | Capital Improvements Scotty | 20,000.00 |

Total SCOTTY COOPER PARK 28,000.00

Original Carrollwood Park

| | | |
|-------|--------------------------|-----------|
| 926 · | Repairs & Maint OCP | 14,000.00 |
| 987 | Capital Improvements OCP | 0.00 |

Total Original Carrollwood Park 14,000.00

TENNIS COURTS

| | | |
|-------|------------------------|----------|
| 927 · | Repairs & Maint Tennis | 3,000.00 |
|-------|------------------------|----------|

Total TENNIS COURTS 3,000.00

RECREATION CENTER

| | | |
|-------|--------------------------------|-----------|
| 865 · | Office Supplies Rec Center | 2,750.00 |
| 885 · | Payroll Taxes | 2,500.00 |
| 890 · | Pest Control Rec Center | 750.00 |
| 895 · | Postage | 500.00 |
| 928 · | Repairs & Maint Rec Center | 19,000.00 |
| 930 · | Salary - Maintenance | 12,000.00 |
| 935 · | Salary - Office | 15,000.00 |
| 936 · | Travel - Mileage Reimbursement | 825.00 |
| 941 · | Security Monitoring Rec Center | 2,200.00 |
| 950 · | Telephone | 3,000.00 |
| 988 | Capital Improvements Rec Ctr | 0.00 |

Total RECREATION CENTER 58,525.00

GROUNDS

| | | |
|-------|--------------------------------|-----------|
| 860 · | Landscaping Monthly | 68,000.00 |
| 929 · | Repairs & Maint Grounds | 15,000.00 |
| 955 · | Tree Trimming | 1,000.00 |
| 990 | Capital Improvements - Grounds | 0.00 |

Total GROUNDS 84,000.00

Carrollwood Recreation District
Annual Budget
October 2020 through September 2021



Oct '20 - Sept '21

COMMUNITY DEVELOPMENT

| | |
|------------------------------------|---------------------|
| 989 - Capital Improvements | 45,000.00 |
| Total COMMUNITY DEVELOPMENT | 45,000.00 |
| TOTAL EXPENSE | \$620,017.00 |



Brimmer, Burek & Keelan, LLP

Certified Public Accountants

5601 Mariner Street, Suite 200 • Tampa, Florida 33609
bbkm.com • (813) 282-3400 • Fax (813) 287-8369

September 2, 2020

Board of Trustees
Attention: Mark Snellgrove, President
Carrollwood Recreation District
3515 McFarland Road
Tampa, Florida 33618

Dear Mr. Snellgrove:

We are pleased to confirm our understanding of the services we are to provide Carrollwood Recreation District for the year ended September 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Carrollwood Recreation District as of and for the year ended September 30, 2020. It is understood that this agreement will also cover an additional four years of services through the year ended September 30, 2024 unless canceled by either party.

Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Carrollwood Recreation District's 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. As part of our engagement, we will apply certain limited procedures to Carrollwood Recreation District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedule.

Donald T. Keyes, CPA
Kara K. Keyes, CPA
Frank D. Lagor, CPA
Heather R. Kovalsky, CPA
Susan W. Evans, CPA
Cong C. Nguyen, CPA
John F. Keelan, CPA - Retired



Members of:
Center for Audit Quality

American Institute of
Certified Public Accountants

Florida Institute of Certified
Public Accountants

The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information.

- Introductory Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and in accordance with *Rules of the Auditor General, Florida Chapter 10.550, Local Governmental Entity Audits*, and will include tests of the accounting records of Carrollwood Recreation District and other procedures we consider necessary to enable us to express such opinions. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Carrollwood Recreation District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any non-audit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of

material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements and related matters; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Carrollwood Recreation District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of

our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will provide us with a year-to-date general ledger and other documents selected by us for testing.

We will provide copies of our reports to Carrollwood Recreation District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brimmer, Burek & Keelan, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State of Florida or its agencies, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brimmer, Burek & Keelan LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by authorized regulatory agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately November 1, 2020 and to issue our reports by approximately January 31, 2021. Cong Nguyen, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses for any year during this agreement, will not exceed \$10,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees may be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Carrollwood Recreation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us

know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Brimmer, Burek & Keelan LLP

Brimmer, Burek & Keelan LLP

RESPONSE:

This letter correctly sets forth the understanding of Carrollwood Recreation District.

By: _____

Title: _____

Date: _____

Carrollwood Rec District

From: Carrollwood Rec District <Office@OriginalCarrollwoodCRD.com>
Sent: Tuesday, September 22, 2020 3:20 PM
To: 'Mark Snellgrove'
Subject: Voice over IP and softball teams

Hi again. I chatted with Mike Carelli regarding the phone system, and advertising for the softball teams.

Softball team-I got the web site where he posts ads for softball teams, and I will create an account. He will then write the ad for me and I can use it in the future. The teams are mostly in place at this point, but he said there are traveling teams that can start up at any time so it wouldn't hurt to post the ad. FYI, it is www.pitch2fastusa.com.

Voice over IP-He said it is not worth the time and money it would take for the transition. It only pays off when it is a larger company. He doesn't even have it at his businesses. In my research, I found the names of some companies that offer it, and one was Ringcentral which I used at one of my old companies and we had to re boot it often. He suggested to find some other area to save a hundred dollars at!



Thank you,

Janet Bourland

Carrollwood Recreation District

3515 McFarland Road

Tampa, Florida 33618

[813.932.1257](tel:813.932.1257)

[813.935.9057](tel:813.935.9057) fax

Email: Office@originalcarrollwoodCRD.com

[2:00 PM-6:00 PM MONDAY-FRIDAY](#)

Please Note: All correspondence to or from this office is subject to Florida's Public Records Laws.