

**To:** Board of Supervisors

**From:** District Manager

**RE:** 2024 Florida Statutes (including 2025C)  
Section 189.0694 Special Districts; Performance Measures and Standards

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Beginning October 1, 2024, or by the end of the first full fiscal year after its creation, whichever is later, each special district must establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. Additionally, by December 1 of each year thereafter, each special district must publish an annual report on the district's website describing: (a) The goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination; and (b) Any goals or objectives the district failed to achieve.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached hereto as **Exhibit A** to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance and further enhance their commitment to the accountability and transparency of the District.

**PALERMO COMMUNITY DEVELOPMENT DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 - September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1 Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

**Measurement:** Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes ☒ No ☐

**Goal 1.2 Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes ☒ No ☐

**Goal 1.3 Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

### **Exhibit A - Goals, Objectives and Annual Reporting Form**

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes, and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☒ No ☐

## **2. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

### **Goal 2.1 Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

**Standard:** 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

**Achieved:** Yes ☒ No ☐

### **Goal 2.2 Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

**Measurement:** Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

**Standard:** CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

## Exhibit A - Goals, Objectives and Annual Reporting Form

**Achieved:** Yes ☒ No ☐

### Goal 2.3 Annual Financial Audit

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes ☒ No ☐

**Signature:** James Ward  
James Ward (Sep 20, 2026 11:49:14 EDT)

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James P. Ward, District Manager

09/20/2026

Date

**Signature:** Scott Edwards  
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Scott Edwards, Chairman

09/21/2026

Date

# PAL - 2026 Goals and Objectives - 12 01 2026

Final Audit Report

2026-09-21

|                 |                                              |
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| Created:        | 2026-09-18                                   |
| By:             | Anastasya Beauchamps (beauchampsa@pfm.com)   |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAS4CYdDuJFZB7HIS47Rn0UWxN0gtnEqzE |

## "PAL - 2026 Goals and Objectives - 12 01 2026" History

-  Document created by Anastasya Beauchamps (beauchampsa@pfm.com)  
2026-09-18 - 5:42:24 PM GMT
-  Document emailed to scott.edwards@lennar.com for signature  
2026-09-18 - 5:42:29 PM GMT
-  Document emailed to James Ward (wardj@pfm.com) for signature  
2026-09-18 - 5:42:30 PM GMT
-  Email viewed by James Ward (wardj@pfm.com)  
2026-09-18 - 5:42:34 PM GMT
-  Email viewed by scott.edwards@lennar.com  
2026-09-18 - 5:42:46 PM GMT
-  Document e-signed by James Ward (wardj@pfm.com)  
Signature Date: 2026-09-20 - 3:49:14 PM GMT - Time Source: server - Signature Appearance Selected: TYPE
-  Signer scott.edwards@lennar.com entered name at signing as Scott Edwards  
2026-09-21 - 12:26:33 PM GMT
-  Document e-signed by Scott Edwards (scott.edwards@lennar.com)  
Signature Date: 2026-09-21 - 12:26:35 PM GMT - Time Source: server - Signature Appearance Selected: TYPE
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2026-09-21 - 12:26:35 PM GMT