

# 2021

City of Gainesville, Florida

Wild Spaces and Public Places Funds

Financial Statements and

Independent Auditor's Report

September 30, 2021

CITY OF GAINESVILLE, FLORIDA  
WILD SPACES AND PUBLIC PLACES FUNDS

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

SEPTEMBER 30, 2021

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commissioners  
City of Gainesville, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the Wild Spaces and Public Places (WSPP) funds of the City of Gainesville, Florida (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, as listed on 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 an opinion 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 opinion.

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Honorable Mayor and City Commissioners  
City of Gainesville, Florida

## INDEPENDENT AUDITOR'S REPORT

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City's WSPP funds as of September 30, 2021, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

As discussed in Note 1 to the financial statements, the accompanying financial statements are intended to present the financial position and changes in financial position of the WSPP to facilitate the independent audit requirements contained in Section 212.055(11), Florida Statutes, and do not purport to, and do not, present fairly the financial position of the City as of September 30, 2021, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2022, on our consideration of the WSPP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the WSPP'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 WSPP's internal control over financial reporting and compliance.



December 6, 2022  
Gainesville, Florida

## FINANCIAL STATEMENTS

CITY OF GAINESVILLE, FLORIDA  
WILD SPACES AND PUBLIC PLACES (WSPP) FUNDS  
BALANCE SHEET  
SEPTEMBER 30, 2021

	WSPP Parks & Recreation	WSPP Land Acquisition	WSPP 1/2 Cent Sales Tax 2017-2025	WSPP Joint Projects Fund	Total
<b>Assets</b>					
Equity in pooled cash and investments	\$ 1,414	\$ 179,464	\$ 17,532,251	\$ 2,193,820	\$ 19,906,949
Receivables	-	-	591,764	-	591,764
<b>Total Assets</b>	<u>1,414</u>	<u>179,464</u>	<u>18,124,015</u>	<u>2,193,820</u>	<u>20,498,713</u>
<b>Liabilities</b>					
Accounts payable and accrued liabilities	-	-	571,386	14,205	585,591
Due to other funds	-	-	6,020	-	6,020
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>577,406</u>	<u>14,205</u>	<u>591,611</u>
<b>Fund Balances</b>					
Restricted for: Capital project purposes	<u>1,414</u>	<u>179,464</u>	<u>17,546,609</u>	<u>2,179,615</u>	<u>19,907,102</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,414</u>	<u>\$ 179,464</u>	<u>\$ 18,124,015</u>	<u>\$ 2,193,820</u>	<u>\$ 20,498,713</u>

See accompanying notes to financial statements.

CITY OF GAINESVILLE, FLORIDA  
WILD SPACES AND PUBLIC PLACES (WSPP) FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	WSPP Parks & Recreation	WSPP Land Acquisition	WSPP 1/2 Cent Sales Tax 2017-2025	WSPP Joint Projects Fund	Total
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 9,037,963	\$ 170	\$ 9,038,133
Gain on investments	5	756	49,672	7,956	58,389
Intergovernmental Revenue	-	-	-	125,000	125,000
<b>Total Revenues</b>	<b>5</b>	<b>756</b>	<b>9,087,635</b>	<b>133,126</b>	<b>9,221,522</b>
<b>Expenditures</b>					
WSPP administration	-	-	409,618	-	409,618
Land acquisitions	-	29,092	-	-	29,092
JJ Finley Neighborhood Park	-	-	6,509	-	6,509
Clarence Kelley Park	-	-	56,654	-	56,654
Depot Park	-	-	212,858	-	212,858
City pools	-	-	106,420	-	106,420
Green acres	-	-	8	-	8
Lincoln Park	-	-	53,143	-	53,143
NE 31st Ave Park	-	-	58,554	-	58,554
Reserve Park	-	-	115,072	-	115,072
Shade over playgrounds	-	-	96,775	-	96,775
Kiwanis Girl Scout Park	-	-	514,453	-	514,453
Fred Cone Park	-	-	53,996	-	53,996
Northside Park	-	-	1,103,074	-	1,103,074
Hippodrome	-	-	104,197	-	104,197
Trailheads & bike trails	-	-	3,108	-	3,108
Hogtowne Creek	-	-	44,645	52,064	96,709
T.B. McPherson Park	-	-	95,442	-	95,442
San Felasco Park	-	-	15,296	-	15,296
Nature Park Improvements	-	-	6,478	-	6,478
Tom Petty Park Improvements	-	-	10,362	-	10,362
Albert Ray Massey Westside Park Master Plan	-	-	2,733	-	2,733
ADA Access	-	-	71,083	-	71,083
Springtree	-	-	109,069	-	109,069
Albert Ray Massey Park	-	-	152,636	-	152,636
Hartman House	-	-	119,214	-	119,214
Miscellaneous	-	-	203,559	-	203,559
<b>Total Expenditures</b>	<b>-</b>	<b>29,092</b>	<b>3,724,956</b>	<b>52,064</b>	<b>3,806,112</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>5</b>	<b>(28,336)</b>	<b>5,362,679</b>	<b>81,062</b>	<b>5,415,410</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	39,036	-	39,036
Transfers (out)	-	-	(30,019)	-	(30,019)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>9,017</b>	<b>-</b>	<b>9,017</b>
<b>Net Change in Fund Balances</b>	<b>5</b>	<b>(28,336)</b>	<b>5,371,696</b>	<b>81,062</b>	<b>5,424,427</b>
<b>Fund Balances, October 1</b>	<b>1,409</b>	<b>207,800</b>	<b>12,174,913</b>	<b>2,098,553</b>	<b>14,482,675</b>
<b>Fund Balances, September 30</b>	<b>\$ 1,414</b>	<b>\$ 179,464</b>	<b>\$ 17,546,609</b>	<b>\$ 2,179,615</b>	<b>\$ 19,901,102</b>

See accompanying notes to financial statements.

**WILD SPACES AND PUBLIC PLACES FUNDS  
OF THE CITY OF GAINESVILLE, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**Note 1 - Summary of Significant Accounting Policies**

On November 4, 2008, Alachua County, Florida voters approved Wild Spaces and Public Places (WSPP) a one-half percent sales tax to be charged in Alachua County from January 1, 2009 to December 31, 2010, to acquire and improve environmentally sensitive lands and to create, improve, and maintain parks and recreational facilities. In November 2016, voters authorized Alachua County to extend the WSPP sales tax for an additional eight years, beginning January 1, 2017. A share of the proceeds of the sales tax is distributed to the City of Gainesville, Florida (the City) in accordance with an interlocal agreement established between Alachua County and the City. The ballot language calls for citizen oversight and independent audit.

**Basis of Presentation**

The accompanying financial statements are special purpose financial statements. They have been prepared to facilitate the requirement for an independent audit of the City's WSPP funds and, accordingly, result in an incomplete presentation of the City's financial activity that is otherwise in conformity with generally accepted accounting principles.

The City maintains four governmental funds to account for its WSPP activity: the Parks and Recreation Fund, the Land Acquisition Fund, the 2017-2025 Sales Tax Fund, and Joint Projects Fund. The accompanying financial statements include only those four funds and do not purport to, and do not, constitute a complete presentation of the City's financial activity.

**Measurement Focus/Basis of Accounting**

The WSPP funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of available spendable resources. Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of available spendable resources during a period.

The WSPP funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Fund Balance**

The City follows the provisions of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

**WILD SPACES AND PUBLIC PLACES FUNDS  
OF THE CITY OF GAINESVILLE, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

The fund balances of the City's WSPP funds are classified as restricted pursuant to the provisions of GASB Statement No. 54. Fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

The City's policy is to expend resources in the following order: restricted, committed, assigned, and unassigned.

**Note 2 - Equity in Pooled Cash and Investments**

The City, for accounting and investment purposes, maintains an internal investment pool that includes all of the City's cash deposits and investments, except for those monies which are legally restricted to a separate administration or are administered by other agencies. This provides the City the ability to invest large amounts of idle cash for short periods of time and maximize earning potential. WSPP maintains equity in the City's pooled cash and investments.

**Cash Deposits**

Deposits in financial institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, Florida Statutes, no public depositor shall be liable for any loss thereof. The City's operating cash deposits are placed with qualified financial institutions and are fully insured or collateralized.

**Note 3 - Commitments and Contingencies**

Amounts expended for projects funded with WSPP surtax revenues are subject to review by the WSPP Citizens Oversight Board and Alachua County. Any questioned claims, including amounts already expended, may constitute a liability of the applicable funds. The most significant project outstanding at fiscal year-end is the Albert Massey Park project, totaling \$1.9 million, which is expected to be expended in fiscal years 2022 and 2023.

**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***

Honorable Mayor and City Commissioners  
City of Gainesville, 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 Wild Spaces and Public Places (WSPP) funds of the City of Gainesville, Florida (the City), which comprise the balance sheet as of and for the year ended September 30, 2021, and the related statement of revenues, expenditures and changes in fund balances for the year then ended, and the related notes to the financial statements, which collectively comprise the WSPP’s basic financial statements, and have issued our report thereon dated December 6, 2022.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the WSPP’s internal control over financial reporting (internal control) as a basis for designing 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 WSPP’s internal control. Accordingly, we do not express an opinion on the effectiveness of the WSPP’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, as disclosed in our report dated December 6, 2022, on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters, included in the City’s 2021 Annual Comprehensive Financial Report, that we consider to be material weaknesses, and could also impact the WSPP funds. Management’s response to those findings is also included in the City’s 2021 Annual Comprehensive Financial Report.

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

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. As a result of the audit, we consider the following to be material weaknesses in internal control:

■ **2021-01 Bank Reconciliations**

**Condition:** Bank reconciliations were not completed on a timely basis during fiscal year 2021. Additionally, during the audit and upon reconciliation of cash by the City, a significant number of adjustments were necessary to correct cash balances as of September 30, 2021.

**Criteria:** Timely and accurate bank reconciliations are a key component of internal control over multiple financial reporting processes, including cash receipting, cash disbursements, and payroll functions, as one of the means of detecting potential errors or irregularities.

**Effect:** Lack of timely and accurate bank reconciliations could result in errors or irregularities not being detected on a timely basis.

**Recommendation:** We recommend the City implement procedures to ensure that all bank accounts are reconciled within the following month, and that any identified discrepancies be properly investigated and corrected.

■ **2021-02 Financial Close and Reporting**

**Condition:** The City once again experienced significant turnover within its finance department. Additionally, a new enterprise resource planning system was implemented nine months into the fiscal year under audit. As a result, commencement of the audit was delayed for several months, with most audit areas still requiring significant adjustments. Approximately 90 journal entries, either identified by the City or as a result of audit procedures, were posted after the trial balance was provided in July 2022.

**Criteria:** Financial close and reporting processes should be in place to ensure that trial balances used to prepare financial reports are accurate and complete. Further, internal controls over financial reporting should be designed to allow management or employees to prevent, or detect and correct, material misstatements on a timely basis.

Honorable Mayor and City Commissioners  
City of Gainesville, Florida

**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***

***Effect:*** The City did not have timely accurate financial reports during the year.

***Recommendation:*** We recommend that management establish and formally document a well-defined process for financial reporting, including overall timing, methodology, format, and frequency of analyses.

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. As a result of our audit, we did not identify any significant deficiencies.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the WSPP’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. 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 non-compliance 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 WSPP’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



December 6, 2022  
Gainesville, Florida



# City of Gainesville

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Department of Financial  
Services

December 6, 2022

Honorable Sherrill F. Norman, CPA  
Auditor General, State of Florida  
Local Government Audits/342  
Claude Pepper Building, Room 401  
11 West Madison Street  
Tallahassee, FL 32399-1450

Re: Management response to the Independent Auditor's Report and Management Letter for the Annual Comprehensive Financial Report for the period ended September 30, 2021

Dear Ms. Norman,

This letter is in response to the 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 and the Management Letter. The audit report disclosed two findings from the fiscal year ended September 30, 2018 and two findings from the fiscal year ended September 30, 2020 that have yet to be cleared.

## **2021-01 Bank Reconciliations (Material Weakness) (2018-01)**

**Condition:** Bank reconciliations were not completed on a timely basis during fiscal year 2021. Additionally, during the audit and upon reconciliation of cash by the City, a significant number of adjustments were necessary to correct cash balances as of September 30, 2021.

**Criteria:** Timely and accurate bank reconciliations are a key component of internal control over multiple financial reporting processes, including cash receipting, cash disbursements, and payroll functions, as one of the means of detecting potential errors or irregularities.

**Effect of Condition:** Lack of timely and accurate bank reconciliations could result in errors or irregularities not being detected in a timely basis.

**Recommendation:** We recommend the City implement procedures to ensure that all bank accounts are reconciled within the following month, and that any identified discrepancies be properly investigated and corrected.



# City of Gainesville

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Department of Financial  
Services

**Management Response:** Management is aware of this issue. The City has experienced significant staff turnover in the Department of Financial Services since the 2018 audit. The staff turnover led to challenges in completing the annual audit for the Fiscal Year 2021, and the completion of the audit was further exacerbated by the mid-year implementation of a new Enterprise Resource Planning (ERP) system (Workday) in July 2021 that touched all of the City's financial operations systems (general ledger, accounting, accounts payable, payroll, billing and collections, and treasury management). To help provide support to the Department of Financial Services, the City hired an external CPA firm in December 2021 (Carr, Riggs, & Ingram, LLC), and entered into a Service Level Agreement with the Budget and Finance, and Accounting Department of the City-owned utility (Gainesville Regional Utility) in February 2022. The City has since hired a Finance Director who is a certified public accountant and a certified public finance officer. In addition, an accounting manager and a senior accountant with significant accounting experiences were hired on September 6, 2022. We are devoting two FTEs to working on bank reconciliation, and have been conducting weekly check-ins on the status and identifying better ways of reconciling. In addition, we are bringing in the expertise from our Billing and Collections team to help with research of unreconciled deposits. We believe with team work and better understanding of Workday, we will be able to get caught up with bank reconciliation very soon and keep it up.

## **2001-02 Financial Close and Reporting (Material Weakness) (2018-02)**

**Condition:** The City once again experienced significant turnover within its finance department. Additionally, a new enterprise resource planning (ERP) system was implemented nine months into the fiscal year under audit. As a result, commencement of the audit was delayed for several months, with most audit areas still requiring significant adjustments. Approximately 90 journal entries, either identified by the City or as a result of audit procedures, were posted after the trial balance was provided in July 2022.

**Criteria:** Financial close and reporting processes should be in place to ensure that trial balance used to prepare financial reports are accurate and complete. Further, internal controls over financial reporting should be designed to allow management or employees to prevent, or detect and correct, material misstatements on a timely basis.

**Effect:** The City did not have timely accurate financial reports during the year.



# City of Gainesville

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Department of Financial  
Services

**Recommendation:** We recommend that management establish and formally document a well-defined process for financial reporting, including overall timing, methodology, format, and frequency of analyses.

**Management Response:** Management is aware of this issue. In addition to the turnover of multiple key positions in the Department of Financial Services, the mid-year implementation of Workday has added complexity to getting periods closed timely. The Department hired a Financial Systems Architect who is certified in Workday Human Resources, Payroll and Reporting to help with data flow and mapping in Workday. An Internal Control Manager who is a certified internal auditor and a certified fraud examiner have also been hired to help strengthen internal controls. We have made significant improvement with understanding of Workday and are developing processes and checklists for period close. In addition, we are working on reconciling all balance sheet accounts and all funds, and expect to start issuing trial balance and quarterly financial reports starting with the first quarter of 2023.

stabilization of the department, we will be able to devote more time to reviewing SEFA, trial balance and other reports before they are turned over to the auditors.

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