WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

April 15, 2025

PUBLIC HEARINGS, REGULAR MEETING AND AUDIT COMMITTEE MEETING AGENDA

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

West Port East Community Development District

OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

ATTENDEES:
Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

April 8, 2025

Board of Supervisors
West Port East Community Development District

Dear Board Members:

The Board of Supervisors of the West Port East Community Development District will hold Public Hearings, a Regular Meeting and Audit Committee Meeting on April 15, 2025 at 12:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954. The agenda is as follows:

1. Call to Order/Roll Call

2. Public Comments

3. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date
   A. Affidavit/Proof of Publication
   B. Consideration of Resolution 2025-31, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the West Port East Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

4. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements
   - *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*

- *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*

A. Affidavit/Proof of Publication

B. Mailed Notice to Property Owner(s)

C. Engineer's Report *(for informational purposes)*

D. Master Special Assessment Methodology Report *(for informational purposes)*

E. Consideration of Resolution 2025-32, Making Certain Findings; Authorizing a Capital Improvement Plan; Adopting an Engineer's Report; Providing an Estimated Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Debt Assessments; Addressing the Finalization of Special Assessments; Addressing the Payment of Debt Assessments and the Method of Collection; Providing for the Allocation of Debt Assessments and True-Up Payments; Addressing Government Property, and Transfers of Property to Units of Local, State and Federal Government; Authorizing an Assessment Notice; and Providing for Severability, Conflicts and an Effective Date [SECTION 170.08, F.S. DEBT ASSESSMENT RESOLUTION FOR WEST PORT EAST CDD MASTER LIEN]

5. Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes

   A. Affidavits of Publication

   B. Consideration of Resolution 2025-33, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date

6. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget

   A. Affidavit of Publication

   B. Consideration of Resolution 2025-34, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

7. Recess Special Meeting/Commencement of Audit Selection Committee Meeting

8. Review of Responses to Request for Proposals (RFP) for Annual Audit Services

   A. Affidavit of Publication

   B. RFP Package

C. Respondent(s)

I. Berger, Toombs, Elam, Gaines & Frank

II. DiBartolomeo, McBee, Hartley & Barnes, P.A.

III. Grau & Associates

D. Auditor Evaluation Matrix/Ranking

9. Termination of Audit Selection Committee Meeting/Reconvene Special Meeting

10. Consider Recommendation of Audit Selection Committee

- Award of Contract

11. Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services

A. Affidavit of Publication

B. RFQ Package

C. Respondent: *Morris Engineering and Consulting, LLC*

D. Competitive Selection Criteria/Ranking

E. Award of Contract

12. Consideration of Resolution 2025-35, Approving a Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Severability; and Providing an Effective Date

13. Consideration of Fiscal Year 2025/2026 Budget Funding Agreement

14. Consideration of Resolution 2025-22, Designating the Location of the Local District Records Office and Providing an Effective Date

15. Acceptance of Unaudited Financial Statements as of February 28, 2025

16. Approval of Meeting Minutes

A. February 11, 2025 Landowners' Meeting

B. February 11, 2025 Organizational Meeting

17. Staff Reports

A. District Counsel: *Kutak Rock LLP*

B. District Engineer (Interim): *Morris Engineering and Consulting, LLC*

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

- NEXT MEETING DATE: May 13, 2025 at 12:00 PM
  - QUORUM CHECK

SEAT 1	BILL FIFE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	PAUL MARTIN	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	LANDON THOMAS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	MARK BRUMFIELD	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	ANAND JOBLIA	☐ IN PERSON	☐ PHONE	☐ NO

18. Board Members' Comments/Requests

19. Public Comments

20. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (410) 207-1802.

Sincerely,

Kristen Suit
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 943 865 3730

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

3A

Serial Number
25-00280T

Business Observer

Published Weekly
Port Charlotte , Charlotte County, Florida

COUNTY OF CHARLOTTE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Port Charlotte , Charlotte County, Florida; that the attached copy of advertisement,

being a Public Notice

in the matter of Intent to Use the Uniform Method of Collection of Non-Ad Valorem Assessments; West Port East CDD

in the Court, was published in said newspaper by print in the

issues of 3/21/2025, 3/28/2025, 4/4/2025, 4/11/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

11th day of April, 2025 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2028
Notary Public - State of Florida

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS

Notice is hereby given that the West Port East Community Development District ("District") intends to use the uniform method of collecting non-ad valorem assessments to be levied by the District pursuant to Section 197.3632, *Florida Statutes*. The Board of Supervisors ("Board") of the District will conduct a public hearing on April 15, 2025 at 12:00 p.m., at Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954. The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem assessments to be levied by the District on properties located on land included in, or to be added to, the District.

The District may levy non-ad valorem assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, to consist of, among other things, roadways, stormwater management, water and sewer utilities, offsite improvements, amenity facilities, hardscaping, landscaping, irrigation, streetlighting and any other public improvements and lawful projects or services of the District as authorized.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the uniform method of collecting such non-ad valorem assessments. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing. There may be occasions when Supervisors or staff may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the hearing and/or meeting is asked to contact the District Office at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, at least 48 hours before the hearing and/or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770, who can aid you 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 hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager
March 21, 28; April 4, 11, 2025

25-00280T

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

3B

RESOLUTION 2025-31

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Port East Community Development District ("District") was established pursuant to the provisions of Chapter 190, Florida Statutes, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapter 170, Florida Statutes, for the acquisition, construction, or reconstruction of assessable improvements authorized by Chapter 190, Florida Statutes; and

WHEREAS, the above referenced assessments are non-ad valorem in nature and, therefore, may be collected under the provisions of Section 197.3632, Florida Statutes, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Charlotte County, Florida, for four (4) consecutive weeks prior to such hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District upon conducting its public hearing as required by Section 197.3632, Florida Statutes, hereby expresses its intent to use the uniform method of collecting assessments imposed by the District as provided in Chapters 170 and 190, Florida Statutes, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, Florida Statutes, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Charlotte County, Florida, and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 15th day of April, 2025.

ATTEST**:**

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description

Exhibit A
Property Description

Description Sketch

(Not A Survey)

CDD DESCRIPTION:

A parcel of land lying in Sections 11 & 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner said Section 12, run thence along the West boundary of Section 12, S.00°29'33"E., a distance of 75.03 feet to a point on the Southerly Right-of-Way of State Road 45 Tamiami Trail (U.S. Highway 41), a 200.00 foot Right-of-Way, thence along said Right-of-Way, S.89°11'32"E., a distance of 149.11 feet for a **POINT OF BEGINNING**; thence continuing along said Southerly Right-of-Way, S.89°11'32"E., a distance of 130.03 feet; thence departing said Right-of-Way, Southwesterly, 39.85 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 91°19'18" (chord bearing S.45°08'48"W., 35.76 feet); thence S.00°30'51"E., a distance of 226.35 feet to a point on the Northerly Right-of-Way of North Buena Vista Circle, PORT CHARLOTTE SUBDIVISION, according to the plat thereof, as recorded in Plat Book 5, Pages 51A through 51K, of the Public Records of Charlotte County, Florida; thence along said Northerly Right-of-Way, Southeasterly, 38.70 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 88°41'33" (chord bearing S.44°51'37"E., 34.95 feet) to a point hereafter known as **Point "A"**; thence continuing along said Northerly Right-of-Way S.89°12'23"E., a distance of 1862.87 feet; thence Northeasterly, 39.68 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°55'45" (chord bearing N.45°19'45"E., 35.64 feet), to a point on the Westerly Right-of-Way of West Como Street, Recorded in the said PORT CHARLOTTE SUBDIVISION Plat; thence along said Westerly Right-of-Way, N.00°08'02"W., a distance of 225.88 feet; thence Northwesterly, 38.86 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 89°03'25" (chord bearing N.44°39'50"W., 35.06 feet) to a point on the aforementioned Southerly Right-of-Way of State Road 45 Tamiami Trail (U.S. Highway 41), S.89°11'32"E., a distance of 120.02 feet to a point on the Easterly Right-of-Way of said West Como Street; thence Southwesterly, 39.68 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°56'35" (chord bearing S.45°20'10"W., 35.65 feet); thence S.00°08'08"E., a distance of 225.83 feet to point on the aforementioned Northern Right-of-Way of North Buena Vista Circle; thence along said Northerly Right-of-Way the following three (3) courses: (1) Southeasterly, 38.86 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 89°04'15" (chord bearing S.44°40'15"E., 35.07 feet): (2) S.89°12'23"E., a distance of 152.34 feet: (3) Southeasterly, 148.19 feet along the arc of a tangent curve to the right having a radius of 125.00 feet and a central angle of 67°55'35" (chord bearing S.55°14'35"E., 139.67 feet); thence departing said Northerly Right-of-way, N.68°43'12"E., a distance of 144.06 feet; thence N.58°58'33"E., a distance of 116.55 feet to a point on the Eastern boundary of the Como Waterway, vacated by Resolution 2008-015, recorded in Official Records Book 3321, Page 634 of said Public Records; thence along said Eastern boundary, S.00°07'15"E., a distance of 3706.60 feet to a point on the Northerly Right-of-Way of State Road 776, a 200.00 foot Right-of-Way; thence along said Northerly Right-of-Way, S.69°10'05"W. a distance of 106.91 feet; thence departing said Northerly Right-of-Way, N.00°07'15"W., a distance of 461.19 feet; thence Westerly, 91.85 feet along the arc of a non-tangent curve to the right having a radius of 525.00 feet and a central angle of 10°01'27" (chord bearing S.84°59'16"W., 91.73 feet); thence S.90°00'00"W., a distance of 315.38 feet; thence Southwesterly, 42.30 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 96°56'17" (chord bearing S.41°31'52"W., 37.43 feet);

Continued on Sheet 2

Certified To:

- KL Westport Expansion LLC; a Florida limited liability company

SURVEYOR'S NOTES:

1. Bearings shown hereon are based on the West boundary of Section 12, Township 40 South, Range 21 East Charlotte County, Florida, having a Grid bearing of S.00°29'33"E. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the West Zone of Florida.

2. I do hereby certify that this sketch & description was made under my supervision and meets the standards of practice set forth by the Florida Board of Professional Surveyors & Mappers stated in rules 5J-17.051, 5J-17.052, and 5J-17-053, Florida administrative code, pursuant to Section 472.027, Florida statutes.

PROJECT: West Port	Prepared For: KOLTER GROUP AQUSITIONS LLC
PHASE: West Port Expansion KOLTER REMAINDER	
DRAWN: SWM | DATE: 03/20/24 | CHECKED BY: MHC	

REVISIONS

DATE	DESCRIPTION	DRAWN BY
4/17/2024	REVISE BOUNDARY & DESC.	SWM
6/10/2024	REVISE BOUNDARY & DESC.	JMW
6/12/2024	REVISE BOUNDARY & DESC.	JMW

David W. Maxwell
FLORIDA PROFESSIONAL SURVEYOR & MAPPER NO. LS7311

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

Continued from Sheet 1

thence Southerly, 115.18 feet along the arc of a compound curve to the left having a radius of 475.00 feet and a central angle of 13°53'38" (chord bearing S.13°53'06"E., 114.90 feet); thence S.20°49'55"E., a distance of 261.79 feet; thence Southeasterly, 21.69 feet along the arc of a tangent curve to the left having a radius of 50.00 feet and a central angle of 24°51'02" (chord bearing S.33°15'26"E., 21.52 feet); thence Southeasterly, 95.42 feet along the arc of a reverse curve to the right having a radius of 220.00 feet and a central angle of 24°51'02" (chord bearing S.33°15'26"E., 94.67 feet); thence S.20°49'55"E., a distance of 61.87 feet to a point on the aforementioned Northerly Right-of-Way of State Road 776; thence along said Northerly Right-of-Way, S.69°10'05"W., a distance of 100.00 feet; thence departing said Northerly Right-of-Way, N.20°49'55"W., a distance of 61.87 feet thence Northerly, 95.42 feet along the arc of a tangent curve to the right having a radius of 220.00 feet and a central angle of 24°51'02" (chord bearing N.08°24'24"W., 94.67 feet); thence Northerly, 21.69 feet along the arc of a reverse curve to the left having a radius of 50.00 feet and a central angle of 24°51'02" (chord bearing N.08°24'24"W., 21.52 feet); thence N.20°49'55"W., a distance of 261.79 feet; thence Northerly, 189.64 feet along the arc of a tangent curve to the right having a radius of 525.00 feet and a central angle of 20°41'47" (chord bearing N.10°29'01"W., 188.61 feet); thence N.00°08'08"W., a distance of 12.11 feet; thence S.69°10'05"W., a distance of 213.72 feet; thence N.55°01'03"W., a distance of 256.30 feet; thence S.69°10'05"W., a distance of 101.16 feet; thence S.04°19'13"W., a distance of 136.68 feet; thence S.45°02'37"W., a distance of 216.04 feet; thence S.69°10'05"W., a distance of 1514.46 feet; thence S.10°12'47"W., a distance of 290.58 feet; thence Southerly, 183.04 feet along the arc of a tangent curve to the left having a radius of 439.00 feet and a central angle of 23°53'20" (chord bearing S.01°43'53"E., 181.71 feet); thence S.13°40'33"E., a distance of 215.01 feet to a point on the aforementioned Northerly Right-of-Way of State Road 776; thence along said Northerly Right-of-Way, S.69°10'05"W., a distance of 477.67 feet to a point on the West boundary of the Flamingo Waterway, vacated by Resolution 2008-015, recorded in Official Records Book 3321, Page 634; thence along said West boundary the following four (4) courses: (1) N.15°49'23"E., a distance of 650.57 feet: (2) N.10°12'47"E., a distance of 775.34 feet: (3) Northerly, 74.84 feet along the arc of a tangent curve to the left having a radius of 400.00 feet and a central angle of 10°43'12" (chord bearing N.04°51'11"E., 74.73 feet): (4) N.00°30'25"W., a distance of 3474.66 feet; thence departing said West Boundary, S.89°11'34"E., a distance of 223.56 feet; thence N.00°30'51"W., a distance of 205.57 feet; thence Northwesterly, 38.69 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 88°40'42" (chord bearing N.44°51'12"W., 34.95 feet) to the **POINT OF BEGINNING**.

Containing 236.810 acres, more or less.

LESS AND EXCEPT THE FOLLOWING

DESCRIPTION: "SCHOOL BOARD PROPERTY"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "A"**; thence S.01°49'41"E., a distance of 50.03 feet; thence S.89°12'23"E., a distance of 20.01 feet to a point on the Southerly Right-of-Way of North Buena Vista Circle, of said PORT CHARLOTTE SUBDIVISION, said point also being the **POINT OF BEGINNING**; thence along said Southerly Right-of-Way, S.89°12'23"E., a distance of 1483.20 feet; thence departing said Southerly Right-of-Way, S.00°08'08"E., a distance of 1126.35 feet to a point on the proposed North Right-of-Way of West Port Crossings (To be constructed), said point hereafter known as **Point "B"**; thence along said proposed North Right-of-Way the following five (5) courses: (1) N.89°19'44"W., a distance of 886.16 feet: (2) Westerly, 277.30 feet along the arc of a tangent curve to the left having a radius of 417.00 feet and a central angle of 38°06'04" (chord bearing S.71°37'14"W., 272.22 feet): (3) S.52°34'12"W., a distance of 180.37 feet: (4) Westerly, 132.33 feet along the arc of a tangent curve to the right having a radius of 200.00 feet and a central angle of 37°54'31" (chord bearing S.71°31'27"W., 129.93 feet): (5) N.89°31'17"W., a distance of 187.25 feet to a point on the proposed Easterly Right-of-Way of Flamingo Boulevard; thence along said Easterly Right-of-Way the following six (6) courses: (1) Northwesterly, 38.84 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°00'53" (chord bearing N.45°00'51"W., 35.05 feet): (2) N.00°30'25"W., a distance of 534.77 feet: (3) Northerly, 228.79 feet along the arc of a tangent curve to the right having a radius of 460.00 feet and a central angle of 28°29'50" (chord bearing N.13°44'30"E., 226.44 feet): (4) Northerly, 278.60 feet along the arc of a reverse curve to the left having a radius of 560.00 feet and a central angle of 28°30'15" (chord bearing N.13°44'17"E., 275.73 feet): (5) N.00°30'51"W., a distance of 299.05 feet: (6) Northeasterly, 39.84 feet along the arc of a non-tangent curve to the right having a radius of 25.00 feet and a central angle of 91°18'46" (chord bearing N.45°08'14"E., 35.75 feet) to the **POINT OF BEGINNING**.

Containing 43.008 acres, more or less.

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

LESS AND EXCEPT THE FOLLOWING

DESCRIPTION: "OUTPARCEL 1"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "B"**; thence S 00°47'57" W, a distance of 73.98 feet to a point on the South right-of-way line of Oakleaf Avenue, also being the **POINT OF BEGINNING**; thence along said South line, S 89°12'03" E, a distance of 360.20 feet; thence southeasterly, 38.86 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°03'55" (chord bearing S 44°40'05" E, 35.07 feet) to a point on the West right-of-way line of Como Street; thence along said West line, S 00°08'08" E, a distance of 800.11 feet; thence southwesterly, 39.68 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°56'05" (chord bearing S 45°19'55" W, 35.64 feet) to a point on the North right-of-way line of Walenda Avenue; thence along said North line, N 89°12'03" W, a distance of 510.24 feet; thence northwesterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°04'54" (chord bearing N 44°39'36" W, 35.07 feet) to a point on the East right-of-way line of Kingsland Street, said point hereafter known as **"Point C"**; thence along said East line, N 00°07'09" W, a distance of 800.10 feet; thence northeasterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°55'06" (chord bearing N 45°20'24" E, 35.64 feet) to a point on the South right-of-way line of said Oakleaf Avenue; thence along said South line, S 89°12'03" E, a distance of 149.82 feet; to the **POINT OF BEGINNING**.

Containing 10.918 acres, more or less.

AND

DESCRIPTION: "OUTPARCEL 2"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "C"**; thence S 89°52'51" W, a distance of 50.00 feet to a point on the West right-of-way line of Kingsland Street, same also being the **POINT OF BEGINNING**; thence along said West line; S 00°07'09" E, a distance of 298.42 feet; thence southwesterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°54'54" (chord bearing S 45°20'18" W, 35.64 feet) to a point on the North right-of-way line of Cumberland Avenue; thence along said North line, N 89°12'15" W, a distance of 505.95 feet; thence northwesterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°04'27" (chord bearing N 44°40'02" W, 35.07 feet) to a point on the East right-of-way line of Carrol Street; thence along said East line, N 00°07'48" W, a distance of 499.98 feet; thence northeasterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°55'17" (chord bearing N 45°19'50" E, 35.64 feet) to a point on the South right-of-way line of Odin Avenue; thence along said South line, S 89°12'31" E, a distance of 506.05 feet; thence southeasterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°05'22" (chord bearing S 44°39'50" E, 35.07 feet) to a point on the West right-of-way line of said Kingsland Street; thence along said West line, S 00°07'09" E, a distance of 201.60 feet; to the **POINT OF BEGINNING**.

Containing 7.007 acres, more or less.

Overall parcel containing 175.877 acres, more or less.

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

Line Data Table		
No.	**Bearing**	**Length**
L1	S00°29'33"E	75.03'
L2	S89°11'32"E	149.11'
L3	S89°11'32"E	130.03'
L4	S00°30'51"E	226.35'
L5	S89°12'23"E	1862.87'
L6	N00°08'02"W	225.88'
L7	S89°11'32"E	120.02'
L8	S00°08'08"E	225.83'
L9	S89°12'23"E	152.34'
L10	N68°43'12"E	144.06'
L11	N58°58'33"E	116.55'
L12	S00°07'15"E	3706.60'
L13	S69°10'05"W	106.91'
L14	N00°07'15"W	461.19'
L15	N90°00'00"W	315.38'
L16	S20°49'55"E	261.79'
L17	S20°49'55"E	61.87'
L18	S69°10'05"W	100.00'

Line Data Table		
No.	**Bearing**	**Length**
L19	N20°49'55"W	61.87'
L20	N20°49'55"W	261.79'
L21	N00°08'08"W	12.11'
L22	S69°10'05"W	213.72'
L23	N55°01'03"W	256.30'
L24	S69°10'05"W	101.16'
L25	S04°19'13"W	136.68'
L26	S45°02'37"W	216.04'
L27	S69°10'05"W	1514.46'
L28	S10°12'47"W	290.58'
L29	S13°40'33"E	215.01'
L30	S69°10'05"W	477.67'
L31	N15°49'23"E	650.57'
L32	N10°12'47"E	775.34'
L33	N00°30'25"W	3474.66'
L34	S89°11'34"E	223.56'
L35	N00°30'51"W	205.57'

Line Data for CDD Boundary

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
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Description Sketch

(Not A Survey)

Curve Data Table					
No.	**Radius**	**Arc**	**Delta**	**Bearing**	**Chord**
C1	25.00'	39.85'	91°19'18"	S45°08'48"W	35.76'
C2	25.00'	38.70'	88°41'33"	S44°51'37"E	34.95'
C3	25.00'	39.68'	90°55'45"	N45°19'45"E	35.64'
C4	25.00'	38.86'	89°03'25"	N44°39'50"W	35.06'
C5	25.00'	39.68'	90°56'35"	S45°20'10"W	35.65'
C6	25.00'	38.86'	89°04'15"	S44°40'15"E	35.07'
C7	125.00'	148.19'	67°55'35"	S55°14'35"E	139.67'
C8	525.00'	91.85'	10°01'27"	S84°59'16"W	91.73'
C9	25.00'	42.30'	96°56'17"	S41°31'52"W	37.43'
C10	475.00'	115.18'	13°53'38"	S13°53'06"E	114.90'
C11	50.00'	21.69'	24°51'02"	S33°15'26"E	21.52'
C12	220.00'	95.42'	24°51'02"	S33°15'26"E	94.67'
C13	220.00'	95.42'	24°51'02"	N08°24'24"W	94.67'
C14	50.00'	21.69'	24°51'02"	N08°24'24"W	21.52'
C15	525.00'	189.64'	20°41'47"	N10°29'01"W	188.61'
C16	439.00'	183.04'	23°53'20"	S01°43'53"E	181.71'
C17	400.00'	74.84'	10°43'12"	N04°51'11"E	74.73'
C18	25.00'	38.69'	88°40'42"	N44°51'12"W	34.95'

Curve Data for CDD Boundary

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
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Description Sketch

(Not A Survey)

Line Data Table		
No.	**Bearing**	**Length**
L50	S01°49'41"E	50.03'
L51	S89°12'23"E	20.01'
L52	S89°12'23"E	1483.20'
L53	S00°08'08"E	1126.35'
L54	N89°19'44"W	886.16'
L55	S52°34'12"W	180.37'
L56	N89°31'17"W	187.25'
L57	N00°30'25"W	534.77'
L58	N00°30'51"W	299.05'

Curve Data Table					
No.	**Radius**	**Arc**	**Delta**	**Bearing**	**Chord**
C50	417.00'	277.30'	38°06'04"	S71°37'14"W	272.22'
C51	200.00'	132.33'	37°54'31"	S71°31'27"W	129.93'
C52	25.00'	38.84'	89°00'53"	N45°00'51"W	35.05'
C53	460.00'	228.79'	28°29'50"	N13°44'30"E	226.44'
C54	560.00'	278.60'	28°30'15"	N13°44'17"E	275.73'
C55	25.00'	39.84'	91°18'46"	N45°08'14"E	35.75'

Line & Curve Data for School Board Property

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

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GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

Line Data Table		
No.	**Bearing**	**Length**
L60	S00°47'57"W	73.98'
L61	S89°12'03"E	360.20'
L62	S00°08'08"E	800.11'
L63	N89°12'03"W	510.24'
L64	N00°07'09"W	800.10'
L65	S89°12'03"E	149.82'
L66	S89°52'51"W	50.00'
L67	S00°07'09"E	298.42'
L68	N89°12'15"W	505.95'
L69	N00°07'48"W	499.98'
L70	S89°12'31"E	506.05'
L71	S00°07'09"E	201.60'

Curve Data Table					
No.	**Radius**	**Arc**	**Delta**	**Bearing**	**Chord**
C60	25.00'	38.86'	89°03'55"	S44°40'05"E	35.07'
C61	25.00'	39.68'	90°56'05"	S45°19'55"W	35.64'
C62	25.00'	38.87'	89°04'54"	N44°39'36"W	35.07'
C63	25.00'	39.67'	90°55'06"	N45°20'24"E	35.64'
C64	25.00'	39.67'	90°54'54"	S45°20'18"W	35.64'
C65	25.00'	38.87'	89°04'27"	N44°40'02"W	35.07'
C66	25.00'	39.67'	90°55'17"	N45°19'50"E	35.64'
C67	25.00'	38.87'	89°05'22"	S44°39'50"E	35.07'

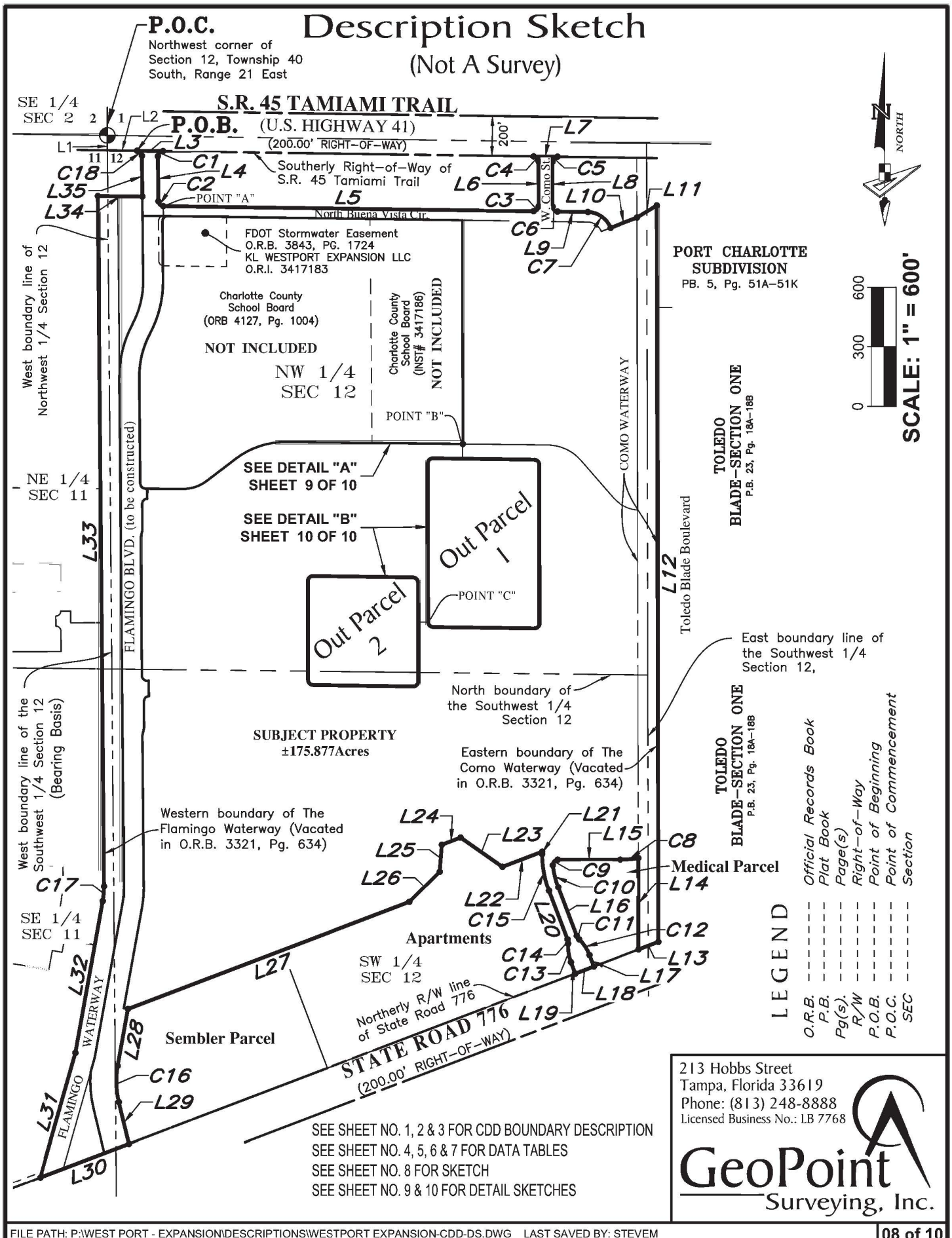
Line & Curve Data for Out Parcels 1 & 2

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
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Description Sketch

(Not A Survey)

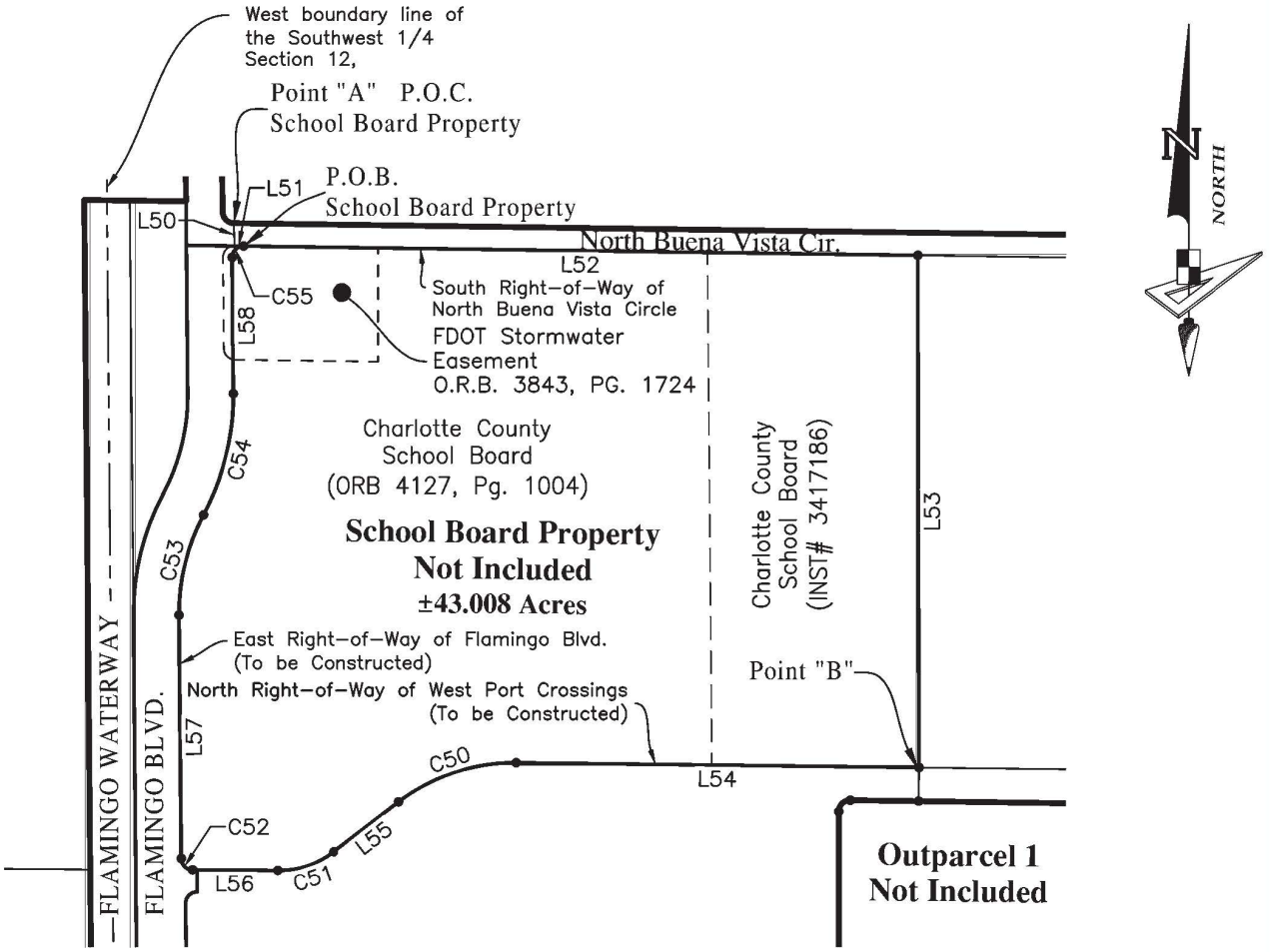


SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
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213 Hobbs Street
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Detail Sheet

(Not A Survey)



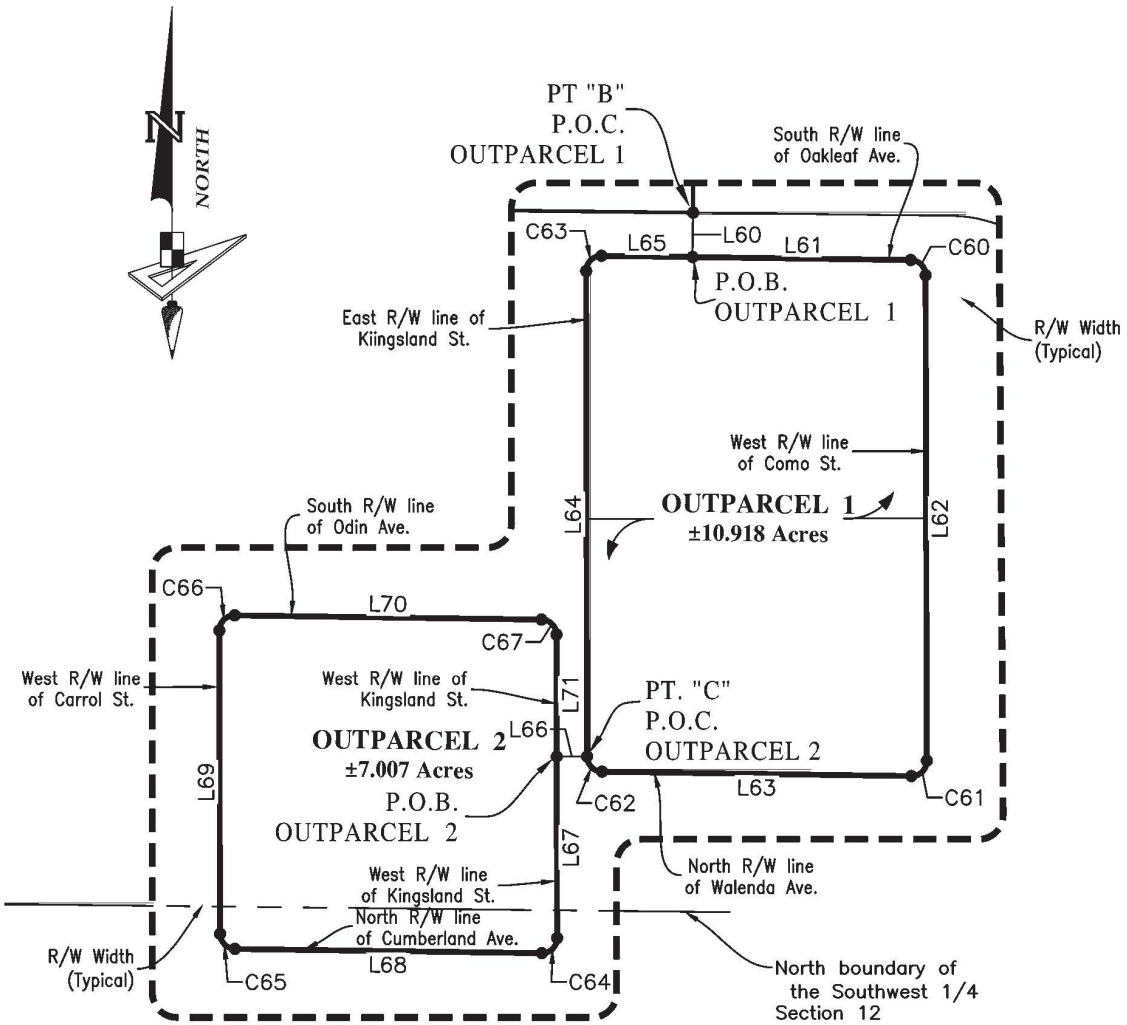
DETAIL "A"
SCALE: 1"=400'

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
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SEE SHEET NO. 8 FOR SKETCH
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Detail Sheet

(Not A Survey)



DETAIL "B"
SCALE: 1"=300'

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
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WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

4A

Serial Number
25-00281T

Business Observer

Published Weekly
Port Charlotte , Charlotte County, Florida

COUNTY OF CHARLOTTE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Port Charlotte , Charlotte County, Florida; that the attached copy of advertisement,

being a Notice of Special Meeting

in the matter of Meeting on April 15, 2025 at 12:00pm; West Port East CDD

in the Court, was published in said newspaper by print in the

issues of 3/21/2025, 3/28/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

28th day of March, 2025 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Rachel A. Kilgore
Comm.: HH 577827
Expires: Aug. 1, 2028
Notary Public - State of Florida

NOTICE OF PUBLIC HEARINGS TO CONSIDER THE IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTIONS 170.07 AND 197.3632, *FLORIDA STATUTES*, BY THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF SPECIAL MEETING OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, the West Port East Community Development District's ("**District**") Board of Supervisors ("**Board**") hereby provides notice of the following public hearings and public meeting:

NOTICE OF PUBLIC HEARINGS

DATE:	April 15, 2025
TIME:	12:00 pm
LOCATION:	Country Inn & Suites by Radisson 24244 Corporate Court Port Charlotte, Florida 33954

The purpose of the public hearings announced above is to consider the imposition of special assessments ("**Debt Assessments**"), and adoption of assessment rolls to secure proposed bonds, on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation, lighting, and other infrastructure improvements (together, "**Project**"), benefitting certain lands within the District. The Project is described in more detail in the *Engineer's Report* ("**Engineer's Report**"). Specifically, the Project includes a Capital Improvement Plan to provide public infrastructure benefitting all lands within the District, as identified in the Engineer's Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within the District, as set forth in the *Master Special Assessment Methodology Report* ("**Assessment Report**"). At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The District is located in unincorporated Charlotte County, Florida and is comprised of approximately 175.877 acres, generally located south of Tamiami Trail, north of El Jobean and east of the West Port Community Development District. A geographic depiction of the District is shown below. All lands within the District are expected to be improved in accordance with the reports identified above.

A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "District's Office" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

Proposed Debt Assessments

The proposed Debt Assessments are in the total principal amount of $50,370,000 (not including interest or collection costs), and are as follows:

Product Type	Number of Units	ERU	Maximum Principal Bond Assessments	Maximum Annual Bond Assessments
Townhomes	206	0.7	$66,251	$6,261
SF 40	240	0.8	$75,716	$7,155
SF 50	196	1.0	$94,645	$8,944

*Amount includes principal only, and not interest or collect costs
**Amount includes estimated 3% County collection costs and 4% early payment discounts

The assessments shall be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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

RESOLUTION 2025-29

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; DESIGNATING THE NATURE AND LOCATION OF THE PROPOSED IMPROVEMENTS; DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID; DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT AND A PRELIMINARY ASSESSMENT ROLL; ADDRESSING THE SETTING OF PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; AND ADDRESSING CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the West Port East Community Development District ("**District**") is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management, earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects, and services necessitated by the development of, and serving lands within, the District; and

WHEREAS, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the *District Engineer's Report* ("**Project**"), which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay for all or a portion of the cost of the Project by the levy of special assessments ("**Assessments**") using the methodology set forth in that *Master Special Assessment Methodology Report*, which is attached hereto as **Exhibit B**, incorporated herein by reference, and on file with the District Manager at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Office**");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT:

1. **AUTHORITY FOR THIS RESOLUTION; INCORPORATION OF RECITALS.** This Resolution is adopted pursuant to the provisions of Florida law, including without limitation Chapters 170, 190 and 197, *Florida Statutes*. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

2. **DECLARATION OF ASSESSMENTS.** The Board hereby declares that it has determined to undertake the Project and to defray all or a portion of the cost thereof by the Assessments.

3. **DESIGNATING THE NATURE AND LOCATION OF IMPROVEMENTS.** The nature and general location of, and plans and specifications for, the Project are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

4. **DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID.**

A. The total estimated cost of the Project is $36,575,000 ("**Estimated Cost**").

B. The Assessments will defray approximately $50,370,000, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in **Exhibit B**, and which is in addition to interest and collection costs. On an annual basis, the Assessments will defray no more than $4,474,238 per year, again as set forth in **Exhibit B**.

C. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, as may be modified by supplemental assessment resolutions. The Assessments will constitute a "master" lien, which may be imposed without further public hearing in one or more separate liens each securing a series of bonds, and each as determined by supplemental assessment resolution. With respect to each lien securing a series of bonds, the special assessments shall be paid in not more than (30) thirty yearly installments. The special assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law, including but not limited to by direct bill. 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.

5. **DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED.** The Assessments securing the Project shall be levied on the lands within the District, as described in **Exhibit B** and as further designated by the assessment plat hereinafter provided for.

6. **ASSESSMENT PLAT.** Pursuant to Section 170.04, *Florida Statutes*, there is on file, at the District Records Office, an assessment plat showing the area to be assessed certain plans and specifications describing the Project and the estimated cost of the Project, all of which shall be open to inspection by the public.

7. **PRELIMINARY ASSESSMENT ROLL.** Pursuant to Section 170.06, *Florida Statutes*, the District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

8. **PUBLIC HEARINGS DECLARED; DIRECTION TO PROVIDE NOTICE OF THE HEARINGS.** Pursuant to Sections 170.07 and 197.3632(4)(b), *Florida Statutes*, among other provisions of Florida law, there are hereby declared two public hearings to be held as follows:

NOTICE OF PUBLIC HEARINGS

DATE:	April 15, 2025
TIME:	12:00 pm
LOCATION:	Country Inn & Suites by Radisson 24244 Corporate Court Port Charlotte, Florida 33954

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary assessment roll, a copy of which is on file and as set forth in **Exhibit B**. Interested parties may appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

Notice of said hearings shall be advertised in accordance with Chapters 170, 190 and 197, *Florida Statutes*, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation within the County in which the District is located (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

9. **PUBLICATION OF RESOLUTION.** Pursuant to Section 170.05, Florida Statutes, the District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within the County in which the District is located and to provide such other notice as may be required by law or desired in the best interests of the District.

10. **CONFLICTS.** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

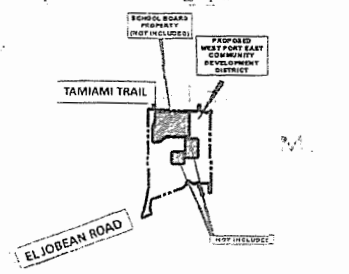
11. **SEVERABILITY.** If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

12. **EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 11th day of February, 2025.

ATTEST:	**WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT**
/s/ Kristen Suit Secretary/Assistant Secretary	/s/ Paul Martin Chair/Vice Chair, Board of Supervisors

Exhibit A: *Engineer's Report*
Exhibit B: *Master Special Assessment Methodology Report*



March 21, 28, 2025 25-00281T

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

4B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.

2. I, Curtis Marcoux, am employed by Wrathell Hunt & Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the West Port East Community Development District ("**District**").

3. Among other things, my duties include preparing and transmitting correspondence relating to the District.

4. I do hereby certify that on March 14, 2025, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A.**

5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.

By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of ☑ physical presence or ☐ online notarization this 14th day of March 2025, by Curtis Marcoux, for Wrathell Hunt & Associates, LLC, who ☐ is personally known to me or ☐ has provided _____ as identification, and who ☐ did or ☐ did not take an oath.

DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

NOTARY PUBLIC

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copies of Forms of Mailed Notices
EXHIBIT B: List of Addressee


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KL WESTPORT EXPANSION, LLC
105 NE 1st STREET
DELRAY BEACH, FLORIDA 33444
PS Form 3800, January 2023 PSN 7530-02-000-9047
See Reverse for Instructions


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CRE-JDG DRIFTWOOD
BAY OWNER LLC
444 SEABREEZE BLVD., SUITE 805
DAYTONA BEACH, FLORIDA 32118
PS Form 3800, January 2023 PSN 7530-02-000-9047
See Reverse for Instructions

West Port East Community Development District

OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

Via First Class U.S. Mail
March 14, 2025

KL WESTPORT EXPANSION, LLC
105 NE 1st STREET
DELRAY BEACH, FLORIDA 33444

Property Appraiser PINs: 402112251001, 402112251735, 402112251732

RE: West Port East Community Development District ("District")
Notice of Hearings on Debt Assessments

Dear Property Owner:

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, the District's Board of Supervisors ("**Board**") hereby provides notice of the following public hearings, and public meeting:

NOTICE OF PUBLIC HEARINGS

DATE:	April 15, 2025
TIME:	12:00 pm
LOCATION:	Country Inn & Suites by Radisson 24244 Corporate Court Port Charlotte, Florida 33954

The purpose of the public hearings announced above is to consider the imposition of special assessments ("**Debt Assessments**"), and adoption of assessment rolls to secure proposed bonds, on certain benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation and other infrastructure improvements (together, "**Project**"), benefitting certain lands within the District. The Project is described in more detail in the *Engineer's Report* ("**Engineer's Report**"). Specifically, the Project includes a Capital Improvement Plan to provide public infrastructure benefitting all lands within the District, as identified in the Engineer's Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within the District, as set forth in the *Master Special Assessment Methodology Report* ("**Assessment Report**"). Copies of the Engineer's Report and Assessment Report are attached hereto. As required by Chapters 170, 190 and 197, *Florida Statutes*, the Assessment Report, together with the Engineer's Report, describe in more detail the purpose of the Debt Assessments; the total amount to be levied against each parcel of land within the District; the units of measurement to be applied against each parcel to determine the Debt Assessments; the number of such units contained within each parcel; and the total revenue the District will collect by the Debt Assessments. At the conclusion of the public hearings, the Board will, by resolution, levy and impose the Debt Assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may come before it.

The Debt Assessments constitute a lien against benefitted property located within the District just as do each year's property taxes. For the Debt Assessments, the District may elect to have the County Tax Collector collect the assessments, or alternatively may collect the assessments by sending out an annual bill. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

The District is located in unincorporated Charlotte County, Florida and is comprised of approximately 175.877 acres, generally located south of Tamiami Trail, north of El Jobean and east of the West Port Community Development District. All lands within the District are expected to be improved in accordance with the reports identified above. A geographic description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "**District's Office**" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877) 276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office 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.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings 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. If you have any questions, please do not hesitate to contact the District Office.

Sincerely,

Kristen Suit

Kristen Suit
District Manager

ATTACHMENTS: Engineer's Report and Assessment Report (with Legal Descriptions of Lands)

West Port East Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

Via First Class U.S. Mail
March 14, 2025

CRE-JDG DRIFTWOOD BAY OWNER LLC
444 SEABREEZE BLVD., SUITE 805
DAYTONA BEACH, FLORIDA 32118

Property Appraiser PINs: 402112251001, 402112251735, 402112251732

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Sincerely,

Kristen Suit

Kristen Suit
District Manager

ATTACHMENTS: Engineer's Report and Assessment Report (with Legal Descriptions of Lands)

ENGINEER'S REPORT

PREPARED FOR:

BOARD OF SUPERVISORS
WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

Morris Engineering and Consulting, LLC
6901 Professional Parkway East, Suite 103
Sarasota, Florida 34240

February 2025

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT

1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan ("**CIP**") and estimated costs of the CIP for the West Port East Community Development District ("**District**").

2. GENERAL SITE DESCRIPTION

The District is located in unincorporated Charlotte County, Florida and is comprised of approximately 175.877 acres, generally located south of Tamiami Trail, north of El Jobean and east of the West Port Community Development District.

3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the entire development. The following chart shows the planned product types for the District:

PRODUCT TYPES

Product Type	District Totals
40' Single-Family	240
50' Single-Family	196
Townhomes	206
TOTAL UNITS:	**642**

The public infrastructure for the project is as follows:

Roadway Improvements:

The CIP includes subdivision roads within the District. Generally, all roads will be 2-lane un-divided roads. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with applicable design requirements.

All internal roadways may be financed by the District. The main collector road in the District (Flamingo Road) is intended to be dedicated to a local general purpose unit of government for ownership, operation, and maintenance, while the District anticipates owning and operating all other roads. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowner's association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the applicable design requirements for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of any grading of lots or the transportation of any fill to such lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite force main and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be constructed and/or acquired by the District and then dedicated to a local, public utility provider for operation and maintenance. The CIP will only include laterals to the lot lines (i.e., point of connection).

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and public rights-of-way. The District must meet local design criteria requirements for planting and irrigation design. This project will at a minimum meet those requirements and in most cases will exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District provided such community will not be gated. Such infrastructure, to the extent that it is located in rights-of-way owned by a local general purpose government will be maintained pursuant to a right-of-way agreement or permit. Any landscaping, irrigation or hardscaping systems behind hard-gated roads, if any, would not be financed by the District and instead would be privately installed and maintained.

Streetlights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with a local utility provider and will fund the street lights through an annual operations and maintenance assessment. As such, streetlights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding of electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by the local utility provider and not paid for by the District as part of the CIP.

Recreational Amenities:

As part of the overall development, the District may construct certain parks and other amenity facilities. Any District funded amenity facilities will be open to the public and will be owned, operated and maintained by the District. Alternatively, the Developer may privately fund such facilities and, upon completion, transfer them to a homeowners' association for ownership, operation and maintenance. In such event, the amenities would be considered common elements for the exclusive benefit of the District landowners.

Off-Site Improvements

Offsite improvements include the construction of intersection improvements at the intersections of Flamingo and both US 41 and SR 776 as well as intersection improvements and turn lanes on Toledo Blade Boulevard at the intersection with West Port Crossing. These improvements will be funded by the District and turned over to FDOT and/or Charlotte County for ownership and maintenance.

Professional Services

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of an acquisition agreement between the applicable developer and the District.

4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP have either been obtained or are reasonably expected to be obtained in the ordinary course.

5. CIP COST ESTIMATE / MAINTENANCE RESPONSIBILITIES

The table below presents, among other things, a cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

CIP COST ESTIMATE

a. Improvement	Cost Estimate	Ownership and Maintenance Entity
Stormwater Management	$8,000,000	CDD
Roadways	$6,000,000	CDD (internal roads) / County (collector, etc.)
Water & Wastewater Systems	$12,000,000	County
Undergrounding of Conduit	$500,000	CDD
Hardscape/Landscape/Irrigation	$2,750,000	CDD
Amenities (Parks)	$750,000	CDD
Conservation Areas	n/a	CDD
Off-Site Improvements	$1,250,000	County/FDOT
Professional Services	$2,000,000	n/a
Contingency	$3,325,000	As above
TOTAL	**$36,575,000**	

a. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.
b. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association, in which case such items would not be part of the CIP.
c. The District may enter into an agreement with a third-party, or an applicable property owner's or homeowner's association, to maintain any District-owned improvements, subject to the approval of the District's bond counsel.
d. Impact fee credits may be available from master roadway and utility improvements. The developer and the District will enter into an acquisition agreement whereby the developer may elect to keep any such credits, provided that consideration is provided to the District in the form of improvements, land, a prepayment of debt assessments, or other consideration.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the jurisdiction in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;

- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;

- the CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course; and

- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

Also, the CIP will constitute a system of improvements that will provide benefits which are special and peculiar, to all assessable lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District's CIP; however, these are incidental to the District's CIP, which is designed solely to provide special benefits peculiar to the assessable property within the District. Special and peculiar benefits accrue to property within the District and enables properties within its boundaries to be developed.

The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

_____

Matthew J. Morris, P.E.
FL PE No. 68434

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment
Methodology Report

February 11, 2025

Provided by:

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
Fax: 561-571-0013
Website: www.whhassociates.com

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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the West Port East Community Development District (the “District”), located in unincorporated Charlotte County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Plan” or “CIP”) contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan described in the Engineer’s Report developed by Morris Engineering and Consulting, LLC (the “District Engineer”) and dated February 2025 (the “Engineer's Report”), which improvements set forth therein make up the CIP.

1.3 Special Benefits and General Benefits

The public infrastructure improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree from general and incidental benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District assessable properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual

components of the CIP. Even though the exact value of the benefits provided by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developers, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the West Port East development, a master planned residential development located in unincorporated Charlotte County, Florida (the "Development"). The land within the District consists of approximately 175.877 +/- acres and is generally located south of Tamiami Trail, north of El Jobean and east of the West Port Community Development District.

2.2 The Development Program

The development of West Port East is anticipated to be conducted by one or more developer(s) (herein, “Developers”). Based upon the information provided by the Developers and the District Engineer, the current development plan envisions a total of 642 residential units to be developed over a multi-year period in one or more development phases, although unit numbers, land use types and phasing may change throughout the development period. Table 1 in the *Appendix* illustrates the current development plan for the Development.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of stormwater management, roadways, water & wastewater systems, hardscape/ landscape/ irrigation, amenities (parks), and off-site improvements, along with professional services and contingency, which cumulatively are estimated by the District Engineer at $36,575,000.

The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Table 2 in the *Appendix* illustrates the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developers and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the District will most likely acquire completed improvements from the Developers, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developers or construct it, or even partly acquire it and partly construct it.
Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in one financing transaction, the District

would have to issue approximately $50,370,000 in par amount of special assessment bonds (the “Bonds”).

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of $50,370,000 to finance approximately $36,575,000 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvements and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately $50,370,000. The difference is comprised of funding one or more debt service reserve accounts, pay capitalized interest, underwriter's discount and costs of issuance. Preliminary sources and uses of funding and financing assumptions for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing

to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan anticipates the development of a total of 642 residential units to be developed over a multi-year period in one or more development phases, although unit numbers and land use types may change throughout the development period. The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of the public improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the public infrastructure improvements that comprise the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure for community development to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the assessable land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the assessable land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than either the cost of, or the actual non-ad valorem assessment levied for, the improvement or debt allocated to that parcel of land.

The benefit associated with the Capital Improvement Plan of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development and intensity of use of the infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development and the intensity of use of the public infrastructure, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average units with smaller lot sizes will use and benefit from the District's improvements less than units with larger lot sizes, as for instance, generally and on average units with smaller lot sizes produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than units with larger lot sizes. As the exact amount of the benefit is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by the different unit types from the District's improvements. As the development plan associated with the District land is preliminary and subject to change, there is a possibility that certain product types may be added which are not currently contemplated within Table 4 herein. To the extent new product types are added for development within the District boundaries, by nature of this methodology an ERU factor will be assigned to such product type on the basis of front footage.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Bond Assessments") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual Bond Assessments per unit.

5.3 Assigning Debt

The Bond Assessments associated with repayment of the Bonds will initially be levied on all of the gross acres of land in the District. Consequently, the Bond Assessments will initially be levied on approximately 175.877 +/- gross acres on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of $50,370,000 will be preliminarily levied on approximately 175.877 +/- gross acres at a rate of $286,393.33 per acre.

As the land is platted, the Bond Assessments will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessments to platted parcels will reduce the amount of Bond Assessments levied on unplatted gross acres within the District.

Transferred Property - In the event unplatted land (the "**Transferred Property**") is sold to a third party not affiliated with the Developers, the Bond Assessment will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developers to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Bond Assessment applicable to the Transferred Property, regardless of the total number of ERUs ultimately actually platted. This total Bond Assessment is fixed to the Transferred Property at the time of the sale.

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, public infrastructure improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Public infrastructure improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

a. added use of the property;
b. added enjoyment of the property;
c. decreased insurance premiums;
d. increased marketability and value of the property.

The public infrastructure improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more

valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) in the *Appendix*.

The apportionment of the Bond Assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different product types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 1 in the *Appendix* ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same amount of ERUs (and thus Bond Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District's Improvement Lien Book.

b.
If a Proposed Plat within the District has more than the anticipated ERUs (and Bond Assessments) such that the Remaining Unplatted Developable Lands would be assigned fewer ERUs (and Bond Assessments) than originally contemplated in the Development Plan, then the District may undertake a pro rata reduction of Bond Assessments for all assessed properties within the District, may allocate additional ERUs/densities for a future bond financing, or may otherwise address such net decrease as permitted by law.

c.
If a Proposed Plat within the District has fewer than the anticipated ERUs (and Bond Assessments) such that the Remaining Unplatted Developable Lands would have to be assigned more ERUs (and Bond Assessments) in order to fully assign all of the ERUs originally contemplated in the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer, District Counsel and the District's Bond Counsel, shall determine in his or her sole discretion what amount of ERUs (and thus Bond Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the Quarterly Redemption Date (as defined in the supplemental indentures relating to the Bonds) that occurs at least 45 days after the True-Up Payment (or the second succeeding Quarterly Redemption Date if such True-Up Payment is made within forty-five (45) calendar days before an Quarterly Redemption Date (or such

other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments levied run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Bond Assessments of $50,370,000 are proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, Bond Assessments shall be paid in thirty (30) annual principal installments.

5.8 Additional Items Regarding Bond Assessment Imposition and Allocation

Master Lien - This master assessment allocation methodology is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein comprising the CIP. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports.

System of Improvements - As noted herein, the CIP functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property or designated assessment area within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

Contributions - As set forth in any supplemental report, and for any particular bond issuance, the Developers may opt to "buy down" the Bond Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for Bond Assessments to reach certain target levels. Note that any "true-up," as described herein, may require a payment to satisfy "true-up" obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the Developers to pay down Bond Assessments will not be eligible for "deferred costs," if any are provided for in connection with any particular bond issuance.

Amenities - No Bond Assessments will be allocated herein to any public or private amenities or other common areas planned for the Development. Such amenities and common areas will be owned and operated by the District and/or master homeowners' association. If owned by a homeowners' or properties' association, the amenities will be considered a common element for the exclusive benefit of property owners. Alternatively, if owned by the District, the amenities will be available for use by the public, subject to the District's rules and policies. Accordingly, any benefit to the amenities and common areas flows directly to the benefit of all property in the District. As such, no Bond Assessments will be assigned to the amenities and common areas.

Reallocation - In the event that the CIP is not completed, required contributions are not made, additional benefitted lands are added to the District and/or assessment area(s), or under certain other circumstances, the District may elect to reallocate the Bond Assessments, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

New Unit Types - As noted herein, this report identifies the anticipated product types for the development, and associates particular ERU factors with each product type. If new product types are identified in the course of development, the District's Assessment Consultant – without a further hearing – may determine the ERU factor for the new product type on a front footage basis, provided that such determination is made on a pro-rated basis and derived from the front footage of existing product types and their corresponding ERUs.

Governmental Property - If at any time, any portion of the property within the District is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental

unit to the imposition of Bond Assessments (hereinafter defined) thereon), or similarly exempt entity, all future unpaid Bond Assessments for such tax parcel shall become due and payable immediately prior to such transfer.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developers. The allocation methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

West Port East

Community Development District

Development Plan

Unit Type	Total Number of Units
Townhome	206
Single-family 40'	240
Single-family 50'	196
Total	**642**

Table 2

West Port East

Community Development District

Capital Improvement Plan

Improvement		Total CIP Costs
Stormwater Management	$	8,000,000
Roadways	$	6,000,000
Water & Wastewater Systems	$	12,000,000
Undergrounding of Conduit	$	500,000
Hardscape/ Landscape/ Irrigation	$	2,750,000
Amenities (Parks)	$	750,000
Conservation Areas	$	-
Off-site Improvements	$	1,250,000
Professional Services	$	2,000,000
Contingency	$	3,325,000
Total	**$**	**36,575,000**

Table 3

West Port East

Community Development District

Preliminary Sources and Uses of Funds

Sources	
Bond Proceeds:	
Par Amount	$50,370,000.00
Total Sources	**$50,370,000.00**
Uses	
Project Fund Deposits:	
Project Fund	$36,575,000.00
Other Fund Deposits:	
Debt Service Reserve Fund	$4,474,237.82
Capitalized Interest Fund	$8,059,200.00
Delivery Date Expenses:	
Costs of Issuance	$1,257,400.00
Rounding	$4,162.18
Total Uses	**$50,370,000.00**

Financing Assumptions

Coupon Rate: 8%
Capitalized Interest Period: 24 months
Term: 30 Years
Underwriter's Discount: 2%
Cost of Issuance: $250,000

Table 4

West Port East

Community Development District

Benefit Allocation

Unit Type	Total Number of Units	ERU per Unit	Total ERU
Townhome	206	0.70	144.20
Single-family 40'	240	0.80	192.00
Single-family 50'	196	1.00	196.00
Total	**642**		**532.20**

Table 5

West Port East

Community Development District

Bond Assessment Apportionment

Unit Type	Total Number of Units	Total Cost Allocation	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March*
Townhome	206	$9,910,024.43	$13,647,790.30	$66,251.41	$6,260.58
Single-family 40'	240	$13,195,039.46	$18,171,815.11	$75,715.90	$7,154.95
Single-family 50'	196	$13,469,936.11	$18,550,394.59	$94,644.87	$8,943.68
Total	**642**	**$36,575,000.00**	**$50,370,000.00**		

* Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

Exhibit “A”

Bond Assessments in the amount of $50,370,000 are proposed to be levied over the area as described below designating the boundary of the District:

Description Sketch

(Not A Survey)

CDD DESCRIPTION:

A parcel of land lying in Sections 11 & 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner said Section 12, run thence along the West boundary of Section 12, S.00°29'33"E., a distance of 75.03 feet to a point on the Southerly Right-of-Way of State Road 45 Tamiami Trail (U.S. Highway 41), a 200.00 foot Right-of-Way, thence along said Right-of-Way, S.89°11'32"E., a distance of 149.11 feet for a **POINT OF BEGINNING**; thence continuing along said Southerly Right-of-Way, S.89°11'32"E., a distance of 130.03 feet; thence departing said Right-of-Way, Southwesterly, 39.85 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 91°19'18" (chord bearing S.45°08'48"W., 35.76 feet); thence S.00°30'51"E., a distance of 226.35 feet to a point on the Northerly Right-of-Way of North Buena Vista Circle, PORT CHARLOTTE SUBDIVISION, according to the plat thereof, as recorded in Plat Book 5, Pages 51A through 51K, of the Public Records of Charlotte County, Florida; thence along said Northerly Right-of-Way, Southeasterly, 38.70 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 88°41'33" (chord bearing S.44°51'37"E., 34.95 feet) to a point hereafter known as **Point "A"**; thence continuing along said Northerly Right-of-Way S.89°12'23"E., a distance of 1862.87 feet; thence Northeasterly, 39.68 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°55'45" (chord bearing N.45°19'45"E., 35.64 feet), to a point on the Westerly Right-of-Way of West Como Street, Recorded in the said PORT CHARLOTTE SUBDIVISION Plat; thence along said Westerly Right-of-Way, N.00°08'02"W., a distance of 225.88 feet; thence Northwesterly, 38.86 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 89°03'25" (chord bearing N.44°39'50"W., 35.06 feet) to a point on the aforementioned Southerly Right-of-Way of State Road 45 Tamiami Trail (U.S. Highway 41), S.89°11'32"E., a distance of 120.02 feet to a point on the Easterly Right-of-Way of said West Como Street; thence Southwesterly, 39.68 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°56'35" (chord bearing S.45°20'10"W., 35.65 feet); thence S.00°08'08"E., a distance of 225.83 feet to point on the aforementioned Northern Right-of-Way of North Buena Vista Circle; thence along said Northerly Right-of-Way the following three (3) courses: (1) Southeasterly, 38.86 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 89°04'15" (chord bearing S.44°40'15"E., 35.07 feet): (2) S.89°12'23"E., a distance of 152.34 feet: (3) Southeasterly, 148.19 feet along the arc of a tangent curve to the right having a radius of 125.00 feet and a central angle of 67°55'35" (chord bearing S.55°14'35"E., 139.67 feet); thence departing said Northerly Right-of-way, N.68°43'12"E., a distance of 144.06 feet; thence N.58°58'33"E., a distance of 116.55 feet to a point on the Eastern boundary of the Como Waterway, vacated by Resolution 2008-015, recorded in Official Records Book 3321, Page 634 of said Public Records; thence along said Eastern boundary, S.00°07'15"E., a distance of 3706.60 feet to a point on the Northerly Right-of-Way of State Road 776, a 200.00 foot Right-of-Way; thence along said Northerly Right-of-Way, S.69°10'05"W. a distance of 106.91 feet; thence departing said Northerly Right-of-Way, N.00°07'15"W., a distance of 461.19 feet; thence Westerly, 91.85 feet along the arc of a non-tangent curve to the right having a radius of 525.00 feet and a central angle of 10°01'27" (chord bearing S.84°59'16"W., 91.73 feet); thence S.90°00'00"W., a distance of 315.38 feet; thence Southwesterly, 42.30 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 96°56'17" (chord bearing S.41°31'52"W., 37.43 feet);

Continued on Sheet 2

Certified To:

- KL Westport Expansion LLC; a Florida limited liability company

SURVEYOR'S NOTES:

1. Bearings shown hereon are based on the West boundary of Section 12, Township 40 South, Range 21 East Charlotte County, Florida, having a Grid bearing of S.00°29'33"E. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the West Zone of Florida.

2. I do hereby certify that this sketch & description was made under my supervision and meets the standards of practice set forth by the Florida Board of Professional Surveyors & Mappers stated in rules 5J-17.051, 5J-17.052, and 5J-17-053, Florida administrative code, pursuant to Section 472.027, Florida statutes.

PROJECT: West Port		Prepared For: KOLTER GROUP AQUSITIONS LLC
PHASE: West Port Expansion KOLTER REMAINDER		
DRAWN: SWM	DATE: 03/20/24	CHECKED BY: MHC

REVISIONS

DATE	DESCRIPTION	DRAWN BY
4/17/2024	REVISE BOUNDARY & DESC.	SWM
6/10/2024	REVISE BOUNDARY & DESC.	JMW
6/12/2024	REVISE BOUNDARY & DESC.	JMW

David W. Maxwell
FLORIDA PROFESSIONAL SURVEYOR & MAPPER NO. **LS7311**

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

Continued from Sheet 1

thence Southerly, 115.18 feet along the arc of a compound curve to the left having a radius of 475.00 feet and a central angle of 13°53'38" (chord bearing S.13°53'06"E., 114.90 feet); thence S.20°49'55"E., a distance of 261.79 feet; thence Southeasterly, 21.69 feet along the arc of a tangent curve to the left having a radius of 50.00 feet and a central angle of 24°51'02" (chord bearing S.33°15'26"E., 21.52 feet); thence Southeasterly, 95.42 feet along the arc of a reverse curve to the right having a radius of 220.00 feet and a central angle of 24°51'02" (chord bearing S.33°15'26"E., 94.67 feet); thence S.20°49'55"E., a distance of 61.87 feet to a point on the aforementioned Northerly Right-of-Way of State Road 776; thence along said Northerly Right-of-Way, S.69°10'05"W., a distance of 100.00 feet; thence departing said Northerly Right-of-Way, N.20°49'55"W., a distance of 61.87 feet thence Northerly, 95.42 feet along the arc of a tangent curve to the right having a radius of 220.00 feet and a central angle of 24°51'02" (chord bearing N.08°24'24"W., 94.67 feet); thence Northerly, 21.69 feet along the arc of a reverse curve to the left having a radius of 50.00 feet and a central angle of 24°51'02" (chord bearing N.08°24'24"W., 21.52 feet); thence N.20°49'55"W., a distance of 261.79 feet; thence Northerly, 189.64 feet along the arc of a tangent curve to the right having a radius of 525.00 feet and a central angle of 20°41'47" (chord bearing N.10°29'01"W., 188.61 feet); thence N.00°08'08"W., a distance of 12.11 feet; thence S.69°10'05"W., a distance of 213.72 feet; thence N.55°01'03"W., a distance of 256.30 feet; thence S.69°10'05"W., a distance of 101.16 feet; thence S.04°19'13"W., a distance of 136.68 feet; thence S.45°02'37"W., a distance of 216.04 feet; thence S.69°10'05"W., a distance of 1514.46 feet; thence S.10°12'47"W., a distance of 290.58 feet; thence Southerly, 183.04 feet along the arc of a tangent curve to the left having a radius of 439.00 feet and a central angle of 23°53'20" (chord bearing S.01°43'53"E., 181.71 feet); thence S.13°40'33"E., a distance of 215.01 feet to a point on the aforementioned Northerly Right-of-Way of State Road 776; thence along said Northerly Right-of-Way, S.69°10'05"W., a distance of 477.67 feet to a point on the West boundary of the Flamingo Waterway, vacated by Resolution 2008-015, recorded in Official Records Book 3321, Page 634; thence along said West boundary the following four (4) courses: (1) N.15°49'23"E., a distance of 650.57 feet: (2) N.10°12'47"E., a distance of 775.34 feet: (3) Northerly, 74.84 feet along the arc of a tangent curve to the left having a radius of 400.00 feet and a central angle of 10°43'12" (chord bearing N.04°51'11"E., 74.73 feet): (4) N.00°30'25"W., a distance of 3474.66 feet; thence departing said West Boundary, S.89°11'34"E., a distance of 223.56 feet; thence N.00°30'51"W., a distance of 205.57 feet; thence Northwesterly, 38.69 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 88°40'42" (chord bearing N.44°51'12"W., 34.95 feet) to the **POINT OF BEGINNING**.

Containing 236.810 acres, more or less.

LESS AND EXCEPT THE FOLLOWING

DESCRIPTION: "SCHOOL BOARD PROPERTY"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "A"**; thence S.01°49'41"E., a distance of 50.03 feet; thence S.89°12'23"E., a distance of 20.01 feet to a point on the Southerly Right-of-Way of North Buena Vista Circle, of said PORT CHARLOTTE SUBDIVISION, said point also being the **POINT OF BEGINNING**; thence along said Southerly Right-of-Way, S.89°12'23"E., a distance of 1483.20 feet; thence departing said Southerly Right-of-Way, S.00°08'08"E., a distance of 1126.35 feet to a point on the proposed North Right-of-Way of West Port Crossings (To be constructed), said point hereafter known as **Point "B"**; thence along said proposed North Right-of-Way the following five (5) courses: (1) N.89°19'44"W., a distance of 886.16 feet: (2) Westerly, 277.30 feet along the arc of a tangent curve to the left having a radius of 417.00 feet and a central angle of 38°06'04" (chord bearing S.71°37'14"W., 272.22 feet): (3) S.52°34'12"W., a distance of 180.37 feet: (4) Westerly, 132.33 feet along the arc of a tangent curve to the right having a radius of 200.00 feet and a central angle of 37°54'31" (chord bearing S.71°31'27"W., 129.93 feet): (5) N.89°31'17"W., a distance of 187.25 feet to a point on the proposed Easterly Right-of-Way of Flamingo Boulevard; thence along said Easterly Right-of-Way the following six (6) courses: (1) Northwesterly, 38.84 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°00'53" (chord bearing N.45°00'51"W., 35.05 feet): (2) N.00°30'25"W., a distance of 534.77 feet: (3) Northerly, 228.79 feet along the arc of a tangent curve to the right having a radius of 460.00 feet and a central angle of 28°29'50" (chord bearing N.13°44'30"E., 226.44 feet): (4) Northerly, 278.60 feet along the arc of a reverse curve to the left having a radius of 560.00 feet and a central angle of 28°30'15" (chord bearing N.13°44'17"E., 275.73 feet): (5) N.00°30'51"W., a distance of 299.05 feet: (6) Northeasterly, 39.84 feet along the arc of a non-tangent curve to the right having a radius of 25.00 feet and a central angle of 91°18'46" (chord bearing N.45°08'14"E., 35.75 feet) to the **POINT OF BEGINNING**.

Containing 43.008 acres, more or less.

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

LESS AND EXCEPT THE FOLLOWING

DESCRIPTION: "OUTPARCEL 1"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "B"**; thence S 00°47'57" W, a distance of 73.98 feet to a point on the South right-of-way line of Oakleaf Avenue, also being the **POINT OF BEGINNING**; thence along said South line, S 89°12'03" E, a distance of 360.20 feet; thence southeasterly, 38.86 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°03'55" (chord bearing S 44°40'05" E, 35.07 feet) to a point on the West right-of-way line of Como Street; thence along said West line, S 00°08'08" E, a distance of 800.11 feet; thence southwesterly, 39.68 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°56'05" (chord bearing S 45°19'55" W, 35.64 feet) to a point on the North right-of-way line of Walenda Avenue; thence along said North line, N 89°12'03" W, a distance of 510.24 feet; thence northwesterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°04'54" (chord bearing N 44°39'36" W, 35.07 feet) to a point on the East right-of-way line of Kingsland Street, said point hereafter known as **"Point C"**; thence along said East line, N 00°07'09" W, a distance of 800.10 feet; thence northeasterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°55'06" (chord bearing N 45°20'24" E, 35.64 feet) to a point on the South right-of-way line of said Oakleaf Avenue; thence along said South line, S 89°12'03" E, a distance of 149.82 feet; to the **POINT OF BEGINNING**.

Containing 10.918 acres, more or less.

AND

DESCRIPTION: "OUTPARCEL 2"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "C"**; thence S 89°52'51" W, a distance of 50.00 feet to a point on the West right-of-way line of Kingsland Street, same also being the **POINT OF BEGINNING**; thence along said West line; S 00°07'09" E, a distance of 298.42 feet; thence southwesterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°54'54" (chord bearing S 45°20'18" W, 35.64 feet) to a point on the North right-of-way line of Cumberland Avenue; thence along said North line, N 89°12'15" W, a distance of 505.95 feet; thence northwesterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°04'27" (chord bearing N 44°40'02" W, 35.07 feet) to a point on the East right-of-way line of Carrol Street; thence along said East line, N 00°07'48" W, a distance of 499.98 feet; thence northeasterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°55'17" (chord bearing N 45°19'50" E, 35.64 feet) to a point on the South right-of-way line of Odin Avenue; thence along said South line, S 89°12'31" E, a distance of 506.05 feet; thence southeasterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°05'22" (chord bearing S 44°39'50" E, 35.07 feet) to a point on the West right-of-way line of said Kingsland Street; thence along said West line, S 00°07'09" E, a distance of 201.60 feet; to the **POINT OF BEGINNING**.

Containing 7.007 acres, more or less.

Overall parcel containing 175.877 acres, more or less.

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Exhibit “B”

The debt assessment lien is being placed on property described in the attached legal description. For notice purposes, listed below are the potentially applicable County Property Appraiser parcels, and property owners, developers/potential property owners, and developers that will be included on a mailing list related to debt assessments:

Parcel ID	Owner	Address	City | State | Zip
402112251001	KL WESTPORT EXPANSION LLC	105 NE 1ST ST	DELRAY BEACH, FL 33953
402112251735	CRE-JDG DRIFTWOOD BAY OWNER LLC	444 SEABREEZE BLVD STE 805	DAYTONA BEACH, FL 32118
402112251732	CRE-JDG DRIFTWOOD BAY OWNER LLC	444 SEABREEZE BLVD STE 805	DAYTONA BEACH, FL 32118

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

4C

ENGINEER'S REPORT

PREPARED FOR:

BOARD OF SUPERVISORS
WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

Morris Engineering and Consulting, LLC
6901 Professional Parkway East, Suite 103
Sarasota, Florida 34240

February 2025

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT

1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan ("**CIP**") and estimated costs of the CIP for the West Port East Community Development District ("**District**").

2. GENERAL SITE DESCRIPTION

The District is comprised of approximately 175.877 acres, generally located south of Tamiami Trail, north of El Jobean and east of the West Port Community Development District.

3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the entire development. The following chart shows the planned product types for the District:

PRODUCT TYPES

Product Type	District Totals
40' Single-Family	240
50' Single-Family	196
Townhomes	206
TOTAL UNITS:	**642**

The public infrastructure for the project is as follows:

Roadway Improvements:

The CIP includes subdivision roads within the District. Generally, all roads will be 2-lane un-divided roads. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with applicable design requirements.

All internal roadways may be financed by the District. The main collector road in the District (Flamingo Road) is intended to be dedicated to a local general purpose unit of government for ownership, operation, and maintenance, while the District anticipates owning and operating all other roads. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowner's association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the applicable design requirements for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of any grading of lots or the transportation of any fill to such lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaim infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, offsite and onsite force main and onsite lift stations.

Similarly, the reclaim water distribution system will be constructed to provide service for irrigation throughout the community.

The water and reclaim distribution and wastewater collection systems for all phases will be constructed and/or acquired by the District and then dedicated to a local, public utility provider for operation and maintenance. The CIP will only include laterals to the lot lines (i.e., point of connection).

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The District must meet local design criteria requirements for planting and irrigation design. This project will at a minimum meet those requirements and in most cases will exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by a local general purpose government will be maintained pursuant to a right-of-way agreement or permit. Any landscaping, irrigation or hardscaping systems behind hard-gated roads, if any, would not be financed by the District and instead would be privately installed and maintained.

Streetlights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with a local utility provider and will fund the street lights through an annual operations and maintenance assessment. As such, streetlights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding of electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by the local utility provider and not paid for by the District as part of the CIP.

Recreational Amenities:

As part of the overall development, the District may construct certain parks and other amenity facilities. Any District funded amenity facilities will be open to the public and will be owned, operated and maintained by the District. Alternatively, the Developer may privately fund such facilities and, upon completion, transfer them to a homeowners' association for ownership, operation and maintenance. In such event, the amenities would be considered common elements for the exclusive benefit of the District landowners.

Off-Site Improvements

Offsite improvements include the construction of intersection improvements at the intersections of Flamingo and both US 41 and SR 776 as well as intersection improvements and turn lanes on Toledo Blade Boulevard at the intersection with West Port Crossing. These improvements will be funded by the District and turned over to FDOT and/or Charlotte County for ownership and maintenance.

Professional Services

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of an acquisition agreement between the applicable developer and the District.

4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP have either been obtained or are reasonably expected to be obtained in the ordinary course.

5. CIP COST ESTIMATE / MAINTENANCE RESPONSIBILITIES

The table below presents, among other things, a cost estimate for the CIP. It is our professional opinion that the costs set forth below are reasonable and consistent with market pricing.

CIP COST ESTIMATE

a. Improvement	Cost Estimate	Ownership and Maintenance Entity
Stormwater Management	$8,000,000	CDD
Roadways	$6,000,000	CDD (internal roads) / County (collector, etc.)
Water & Wastewater Systems	$12,000,000	County
Undergrounding of Conduit	$500,000	CDD
Hardscape/Landscape/Irrigation	$2,750,000	CDD
Amenities (Parks)	$750,000	CDD
Conservation Areas	n/a	CDD
Off-Site Improvements	$1,250,000	County/FDOT
Professional Services	$2,000,000	n/a
Contingency	$3,325,000	As above
TOTAL	**$36,575,000**	

a. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.
b. The developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association, in which case such items would not be part of the CIP.
c. The District may enter into an agreement with a third-party, or an applicable property owner's or homeowner's association, to maintain any District-owned improvements, subject to the approval of the District's bond counsel.
d. Impact fee credits may be available from master roadway and utility improvements. The developer and the District will enter into an acquisition agreement whereby the developer may elect to keep any such credits, provided that consideration is provided to the District in the form of improvements, land, a prepayment of debt assessments, or other consideration.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the jurisdiction in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;

- All of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;

- the CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course; and

- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

Also, the CIP will constitute a system of improvements that will provide benefits, both general, and special and peculiar, to all lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District's CIP; however, these are incidental to the District's CIP, which is designed solely to provide special benefits peculiar to property within the District. Special and peculiar benefits accrue to property within the District and enables properties within its boundaries to be developed.

The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. The District will pay the lesser of the cost of the components of the CIP or the fair market value.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

_____

Matthew J. Morris, P.E.
FL PE No. 68434

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

4D

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment
Methodology Report

February 11, 2025

Provided by:

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
Fax: 561-571-0013
Website: www.whhassociates.com

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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the West Port East Community Development District (the “District”), located in unincorporated Charlotte County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Plan” or “CIP”) contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan described in the Engineer’s Report developed by Morris Engineering and Consulting, LLC (the “District Engineer”) and dated February 2025 (the “Engineer's Report”), which improvements set forth therein make up the CIP.

1.3 Special Benefits and General Benefits

The public infrastructure improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree from general and incidental benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District assessable properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual

components of the CIP. Even though the exact value of the benefits provided by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developers, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the West Port East development, a master planned residential development located in unincorporated Charlotte County, Florida (the "Development"). The land within the District consists of approximately 175.877 +/- acres and is generally located south of Tamiami Trail, north of El Jobean and east of the West Port Community Development District.

2.2 The Development Program

The development of West Port East is anticipated to be conducted by one or more developer(s) (herein, “Developers”). Based upon the information provided by the Developers and the District Engineer, the current development plan envisions a total of 642 residential units to be developed over a multi-year period in one or more development phases, although unit numbers, land use types and phasing may change throughout the development period. Table 1 in the *Appendix* illustrates the current development plan for the Development.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of stormwater management, roadways, water & wastewater systems, hardscape/ landscape/ irrigation, amenities (parks), and off-site improvements, along with professional services and contingency, which cumulatively are estimated by the District Engineer at $36,575,000.

The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Table 2 in the *Appendix* illustrates the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developers and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the District will most likely acquire completed improvements from the Developers, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developers or construct it, or even partly acquire it and partly construct it.
Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in one financing transaction, the District

would have to issue approximately $50,370,000 in par amount of special assessment bonds (the “Bonds”).

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of $50,370,000 to finance approximately $36,575,000 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvements and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately $50,370,000. The difference is comprised of funding one or more debt service reserve accounts, pay capitalized interest, underwriter's discount and costs of issuance. Preliminary sources and uses of funding and financing assumptions for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing

to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan anticipates the development of a total of 642 residential units to be developed over a multi-year period in one or more development phases, although unit numbers and land use types may change throughout the development period. The public infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of the public improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the public infrastructure improvements that comprise the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure for community development to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the assessable land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the assessable land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than either the cost of, or the actual non-ad valorem assessment levied for, the improvement or debt allocated to that parcel of land.

The benefit associated with the Capital Improvement Plan of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development and intensity of use of the infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development and the intensity of use of the public infrastructure, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average units with smaller lot sizes will use and benefit from the District's improvements less than units with larger lot sizes, as for instance, generally and on average units with smaller lot sizes produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than units with larger lot sizes. As the exact amount of the benefit is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by the different unit types from the District's improvements. As the development plan associated with the District land is preliminary and subject to change, there is a possibility that certain product types may be added which are not currently contemplated within Table 4 herein. To the extent new product types are added for development within the District boundaries, by nature of this methodology an ERU factor will be assigned to such product type on the basis of front footage.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Bond Assessments") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual Bond Assessments per unit.

5.3 Assigning Debt

The Bond Assessments associated with repayment of the Bonds will initially be levied on all of the gross acres of land in the District. Consequently, the Bond Assessments will initially be levied on approximately 175.877 +/- gross acres on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of $50,370,000 will be preliminarily levied on approximately 175.877 +/- gross acres at a rate of $286,393.33 per acre.

As the land is platted, the Bond Assessments will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessments to platted parcels will reduce the amount of Bond Assessments levied on unplatted gross acres within the District.

Transferred Property - In the event unplatted land (the "**Transferred Property**") is sold to a third party not affiliated with the Developers, the Bond Assessment will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developers to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Bond Assessment applicable to the Transferred Property, regardless of the total number of ERUs ultimately actually platted. This total Bond Assessment is fixed to the Transferred Property at the time of the sale.

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, public infrastructure improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Public infrastructure improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

a. added use of the property;
b. added enjoyment of the property;
c. decreased insurance premiums;
d. increased marketability and value of the property.

The public infrastructure improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more

valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) in the *Appendix*.

The apportionment of the Bond Assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different product types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 1 in the *Appendix* ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same amount of ERUs (and thus Bond Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District's Improvement Lien Book.

b.
If a Proposed Plat within the District has more than the anticipated ERUs (and Bond Assessments) such that the Remaining Unplatted Developable Lands would be assigned fewer ERUs (and Bond Assessments) than originally contemplated in the Development Plan, then the District may undertake a pro rata reduction of Bond Assessments for all assessed properties within the District, may allocate additional ERUs/densities for a future bond financing, or may otherwise address such net decrease as permitted by law.

c.
If a Proposed Plat within the District has fewer than the anticipated ERUs (and Bond Assessments) such that the Remaining Unplatted Developable Lands would have to be assigned more ERUs (and Bond Assessments) in order to fully assign all of the ERUs originally contemplated in the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer, District Counsel and the District's Bond Counsel, shall determine in his or her sole discretion what amount of ERUs (and thus Bond Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the Quarterly Redemption Date (as defined in the supplemental indentures relating to the Bonds) that occurs at least 45 days after the True-Up Payment (or the second succeeding Quarterly Redemption Date if such True-Up Payment is made within forty-five (45) calendar days before an Quarterly Redemption Date (or such

other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments levied run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Bond Assessments of $50,370,000 are proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, Bond Assessments shall be paid in thirty (30) annual principal installments.

5.8 Additional Items Regarding Bond Assessment Imposition and Allocation

Master Lien - This master assessment allocation methodology is intended to establish the necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein comprising the CIP. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports.

System of Improvements - As noted herein, the CIP functions as a system of improvements. Among other implications, this means that proceeds from any particular bond issuance can be used to fund improvements within any benefitted property or designated assessment area within the District, regardless of where the Bond Assessments are levied, provided that Bond Assessments are fairly and reasonably allocated across all benefitted properties.

Contributions - As set forth in any supplemental report, and for any particular bond issuance, the Developers may opt to "buy down" the Bond Assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for Bond Assessments to reach certain target levels. Note that any "true-up," as described herein, may require a payment to satisfy "true-up" obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the Developers to pay down Bond Assessments will not be eligible for "deferred costs," if any are provided for in connection with any particular bond issuance.

Amenities - No Bond Assessments will be allocated herein to any public or private amenities or other common areas planned for the Development. Such amenities and common areas will be owned and operated by the District and/or master homeowners' association. If owned by a homeowners' or properties' association, the amenities will be considered a common element for the exclusive benefit of property owners. Alternatively, if owned by the District, the amenities will be available for use by the public, subject to the District's rules and policies. Accordingly, any benefit to the amenities and common areas flows directly to the benefit of all property in the District. As such, no Bond Assessments will be assigned to the amenities and common areas.

Reallocation - In the event that the CIP is not completed, required contributions are not made, additional benefitted lands are added to the District and/or assessment area(s), or under certain other circumstances, the District may elect to reallocate the Bond Assessments, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

New Unit Types - As noted herein, this report identifies the anticipated product types for the development, and associates particular ERU factors with each product type. If new product types are identified in the course of development, the District's Assessment Consultant – without a further hearing – may determine the ERU factor for the new product type on a front footage basis, provided that such determination is made on a pro-rated basis and derived from the front footage of existing product types and their corresponding ERUs.

Governmental Property - If at any time, any portion of the property within the District is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental

unit to the imposition of Bond Assessments (hereinafter defined) thereon), or similarly exempt entity, all future unpaid Bond Assessments for such tax parcel shall become due and payable immediately prior to such transfer.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developers. The allocation methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

West Port East

Community Development District

Development Plan

Unit Type	Total Number of Units
Townhome	206
Single-family 40'	240
Single-family 50'	196
Total	**642**

Table 2

West Port East

Community Development District

Capital Improvement Plan

Improvement		Total CIP Costs
Stormwater Management	$	8,000,000
Roadways	$	6,000,000
Water & Wastewater Systems	$	12,000,000
Undergrounding of Conduit	$	500,000
Hardscape/ Landscape/ Irrigation	$	2,750,000
Amenities (Parks)	$	750,000
Conservation Areas	$	-
Off-site Improvements	$	1,250,000
Professional Services	$	2,000,000
Contingency	$	3,325,000
Total	**$**	**36,575,000**

Table 3

West Port East

Community Development District

Preliminary Sources and Uses of Funds

Sources	
Bond Proceeds:	
Par Amount	$50,370,000.00
Total Sources	**$50,370,000.00**
Uses	
Project Fund Deposits:	
Project Fund	$36,575,000.00
Other Fund Deposits:	
Debt Service Reserve Fund	$4,474,237.82
Capitalized Interest Fund	$8,059,200.00
Delivery Date Expenses:	
Costs of Issuance	$1,257,400.00
Rounding	$4,162.18
Total Uses	**$50,370,000.00**

Financing Assumptions

Coupon Rate: 8%
Capitalized Interest Period: 24 months
Term: 30 Years
Underwriter's Discount: 2%
Cost of Issuance: $250,000

Table 4

West Port East

Community Development District

Benefit Allocation

Unit Type	Total Number of Units	ERU per Unit	Total ERU
Townhome	206	0.70	144.20
Single-family 40'	240	0.80	192.00
Single-family 50'	196	1.00	196.00
Total	**642**		**532.20**

Table 5

West Port East

Community Development District

Bond Assessment Apportionment

Unit Type	Total Number of Units	Total Cost Allocation	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March*
Townhome	206	$9,910,024.43	$13,647,790.30	$66,251.41	$6,260.58
Single-family 40'	240	$13,195,039.46	$18,171,815.11	$75,715.90	$7,154.95
Single-family 50'	196	$13,469,936.11	$18,550,394.59	$94,644.87	$8,943.68
Total	**642**	**$36,575,000.00**	**$50,370,000.00**		

* Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

Exhibit “A”

Bond Assessments in the amount of $50,370,000 are proposed to be levied over the area as described below designating the boundary of the District:

Description Sketch

(Not A Survey)

CDD DESCRIPTION:

A parcel of land lying in Sections 11 & 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the Northwest corner said Section 12, run thence along the West boundary of Section 12, S.00°29'33"E., a distance of 75.03 feet to a point on the Southerly Right-of-Way of State Road 45 Tamiami Trail (U.S. Highway 41), a 200.00 foot Right-of-Way, thence along said Right-of-Way, S.89°11'32"E., a distance of 149.11 feet for a **POINT OF BEGINNING**; thence continuing along said Southerly Right-of-Way, S.89°11'32"E., a distance of 130.03 feet; thence departing said Right-of-Way, Southwesterly, 39.85 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 91°19'18" (chord bearing S.45°08'48"W., 35.76 feet); thence S.00°30'51"E., a distance of 226.35 feet to a point on the Northerly Right-of-Way of North Buena Vista Circle, PORT CHARLOTTE SUBDIVISION, according to the plat thereof, as recorded in Plat Book 5, Pages 51A through 51K, of the Public Records of Charlotte County, Florida; thence along said Northerly Right-of-Way, Southeasterly, 38.70 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 88°41'33" (chord bearing S.44°51'37"E., 34.95 feet) to a point hereafter known as **Point "A"**; thence continuing along said Northerly Right-of-Way S.89°12'23"E., a distance of 1862.87 feet; thence Northeasterly, 39.68 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°55'45" (chord bearing N.45°19'45"E., 35.64 feet), to a point on the Westerly Right-of-Way of West Como Street, Recorded in the said PORT CHARLOTTE SUBDIVISION Plat; thence along said Westerly Right-of-Way, N.00°08'02"W., a distance of 225.88 feet; thence Northwesterly, 38.86 feet along the arc of a non-tangent curve to the left having a radius of 25.00 feet and a central angle of 89°03'25" (chord bearing N.44°39'50"W., 35.06 feet) to a point on the aforementioned Southerly Right-of-Way of State Road 45 Tamiami Trail (U.S. Highway 41), S.89°11'32"E., a distance of 120.02 feet to a point on the Easterly Right-of-Way of said West Como Street; thence Southwesterly, 39.68 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 90°56'35" (chord bearing S.45°20'10"W., 35.65 feet); thence S.00°08'08"E., a distance of 225.83 feet to point on the aforementioned Northern Right-of-Way of North Buena Vista Circle; thence along said Northerly Right-of-Way the following three (3) courses: (1) Southeasterly, 38.86 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 89°04'15" (chord bearing S.44°40'15"E., 35.07 feet): (2) S.89°12'23"E., a distance of 152.34 feet: (3) Southeasterly, 148.19 feet along the arc of a tangent curve to the right having a radius of 125.00 feet and a central angle of 67°55'35" (chord bearing S.55°14'35"E., 139.67 feet); thence departing said Northerly Right-of-way, N.68°43'12"E., a distance of 144.06 feet; thence N.58°58'33"E., a distance of 116.55 feet to a point on the Eastern boundary of the Como Waterway, vacated by Resolution 2008-015, recorded in Official Records Book 3321, Page 634 of said Public Records; thence along said Eastern boundary, S.00°07'15"E., a distance of 3706.60 feet to a point on the Northerly Right-of-Way of State Road 776, a 200.00 foot Right-of-Way; thence along said Northerly Right-of-Way, S.69°10'05"W. a distance of 106.91 feet; thence departing said Northerly Right-of-Way, N.00°07'15"W., a distance of 461.19 feet; thence Westerly, 91.85 feet along the arc of a non-tangent curve to the right having a radius of 525.00 feet and a central angle of 10°01'27" (chord bearing S.84°59'16"W., 91.73 feet); thence S.90°00'00"W., a distance of 315.38 feet; thence Southwesterly, 42.30 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 96°56'17" (chord bearing S.41°31'52"W., 37.43 feet);

Continued on Sheet 2

Certified To:

- KL Westport Expansion LLC; a Florida limited liability company

SURVEYOR'S NOTES:

1. Bearings shown hereon are based on the West boundary of Section 12, Township 40 South, Range 21 East Charlotte County, Florida, having a Grid bearing of S.00°29'33"E. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the West Zone of Florida.

2. I do hereby certify that this sketch & description was made under my supervision and meets the standards of practice set forth by the Florida Board of Professional Surveyors & Mappers stated in rules 5J-17.051, 5J-17.052, and 5J-17-053, Florida administrative code, pursuant to Section 472.027, Florida statutes.

PROJECT: West Port		Prepared For: KOLTER GROUP AQUSITIONS LLC
PHASE: West Port Expansion KOLTER REMAINDER		
DRAWN: SWM	DATE: 03/20/24	CHECKED BY: MHC

REVISIONS

DATE	DESCRIPTION	DRAWN BY
4/17/2024	REVISE BOUNDARY & DESC.	SWM
6/10/2024	REVISE BOUNDARY & DESC.	JMW
6/12/2024	REVISE BOUNDARY & DESC.	JMW

David W. Maxwell
FLORIDA PROFESSIONAL SURVEYOR & MAPPER NO. **LS7311**

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

Continued from Sheet 1

thence Southerly, 115.18 feet along the arc of a compound curve to the left having a radius of 475.00 feet and a central angle of 13°53'38" (chord bearing S.13°53'06"E., 114.90 feet); thence S.20°49'55"E., a distance of 261.79 feet; thence Southeasterly, 21.69 feet along the arc of a tangent curve to the left having a radius of 50.00 feet and a central angle of 24°51'02" (chord bearing S.33°15'26"E., 21.52 feet); thence Southeasterly, 95.42 feet along the arc of a reverse curve to the right having a radius of 220.00 feet and a central angle of 24°51'02" (chord bearing S.33°15'26"E., 94.67 feet); thence S.20°49'55"E., a distance of 61.87 feet to a point on the aforementioned Northerly Right-of-Way of State Road 776; thence along said Northerly Right-of-Way, S.69°10'05"W., a distance of 100.00 feet; thence departing said Northerly Right-of-Way, N.20°49'55"W., a distance of 61.87 feet thence Northerly, 95.42 feet along the arc of a tangent curve to the right having a radius of 220.00 feet and a central angle of 24°51'02" (chord bearing N.08°24'24"W., 94.67 feet); thence Northerly, 21.69 feet along the arc of a reverse curve to the left having a radius of 50.00 feet and a central angle of 24°51'02" (chord bearing N.08°24'24"W., 21.52 feet); thence N.20°49'55"W., a distance of 261.79 feet; thence Northerly, 189.64 feet along the arc of a tangent curve to the right having a radius of 525.00 feet and a central angle of 20°41'47" (chord bearing N.10°29'01"W., 188.61 feet); thence N.00°08'08"W., a distance of 12.11 feet; thence S.69°10'05"W., a distance of 213.72 feet; thence N.55°01'03"W., a distance of 256.30 feet; thence S.69°10'05"W., a distance of 101.16 feet; thence S.04°19'13"W., a distance of 136.68 feet; thence S.45°02'37"W., a distance of 216.04 feet; thence S.69°10'05"W., a distance of 1514.46 feet; thence S.10°12'47"W., a distance of 290.58 feet; thence Southerly, 183.04 feet along the arc of a tangent curve to the left having a radius of 439.00 feet and a central angle of 23°53'20" (chord bearing S.01°43'53"E., 181.71 feet); thence S.13°40'33"E., a distance of 215.01 feet to a point on the aforementioned Northerly Right-of-Way of State Road 776; thence along said Northerly Right-of-Way, S.69°10'05"W., a distance of 477.67 feet to a point on the West boundary of the Flamingo Waterway, vacated by Resolution 2008-015, recorded in Official Records Book 3321, Page 634; thence along said West boundary the following four (4) courses: (1) N.15°49'23"E., a distance of 650.57 feet: (2) N.10°12'47"E., a distance of 775.34 feet: (3) Northerly, 74.84 feet along the arc of a tangent curve to the left having a radius of 400.00 feet and a central angle of 10°43'12" (chord bearing N.04°51'11"E., 74.73 feet): (4) N.00°30'25"W., a distance of 3474.66 feet; thence departing said West Boundary, S.89°11'34"E., a distance of 223.56 feet; thence N.00°30'51"W., a distance of 205.57 feet; thence Northwesterly, 38.69 feet along the arc of a tangent curve to the left having a radius of 25.00 feet and a central angle of 88°40'42" (chord bearing N.44°51'12"W., 34.95 feet) to the **POINT OF BEGINNING**.

Containing 236.810 acres, more or less.

LESS AND EXCEPT THE FOLLOWING

DESCRIPTION: "SCHOOL BOARD PROPERTY"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "A"**; thence S.01°49'41"E., a distance of 50.03 feet; thence S.89°12'23"E., a distance of 20.01 feet to a point on the Southerly Right-of-Way of North Buena Vista Circle, of said PORT CHARLOTTE SUBDIVISION, said point also being the **POINT OF BEGINNING**; thence along said Southerly Right-of-Way, S.89°12'23"E., a distance of 1483.20 feet; thence departing said Southerly Right-of-Way, S.00°08'08"E., a distance of 1126.35 feet to a point on the proposed North Right-of-Way of West Port Crossings (To be constructed), said point hereafter known as **Point "B"**; thence along said proposed North Right-of-Way the following five (5) courses: (1) N.89°19'44"W., a distance of 886.16 feet: (2) Westerly, 277.30 feet along the arc of a tangent curve to the left having a radius of 417.00 feet and a central angle of 38°06'04" (chord bearing S.71°37'14"W., 272.22 feet): (3) S.52°34'12"W., a distance of 180.37 feet: (4) Westerly, 132.33 feet along the arc of a tangent curve to the right having a radius of 200.00 feet and a central angle of 37°54'31" (chord bearing S.71°31'27"W., 129.93 feet): (5) N.89°31'17"W., a distance of 187.25 feet to a point on the proposed Easterly Right-of-Way of Flamingo Boulevard; thence along said Easterly Right-of-Way the following six (6) courses: (1) Northwesterly, 38.84 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°00'53" (chord bearing N.45°00'51"W., 35.05 feet): (2) N.00°30'25"W., a distance of 534.77 feet: (3) Northerly, 228.79 feet along the arc of a tangent curve to the right having a radius of 460.00 feet and a central angle of 28°29'50" (chord bearing N.13°44'30"E., 226.44 feet): (4) Northerly, 278.60 feet along the arc of a reverse curve to the left having a radius of 560.00 feet and a central angle of 28°30'15" (chord bearing N.13°44'17"E., 275.73 feet): (5) N.00°30'51"W., a distance of 299.05 feet: (6) Northeasterly, 39.84 feet along the arc of a non-tangent curve to the right having a radius of 25.00 feet and a central angle of 91°18'46" (chord bearing N.45°08'14"E., 35.75 feet) to the **POINT OF BEGINNING**.

Containing 43.008 acres, more or less.

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Description Sketch

(Not A Survey)

LESS AND EXCEPT THE FOLLOWING

DESCRIPTION: "OUTPARCEL 1"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "B"**; thence S 00°47'57" W, a distance of 73.98 feet to a point on the South right-of-way line of Oakleaf Avenue, also being the **POINT OF BEGINNING**; thence along said South line, S 89°12'03" E, a distance of 360.20 feet; thence southeasterly, 38.86 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°03'55" (chord bearing S 44°40'05" E, 35.07 feet) to a point on the West right-of-way line of Como Street; thence along said West line, S 00°08'08" E, a distance of 800.11 feet; thence southwesterly, 39.68 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°56'05" (chord bearing S 45°19'55" W, 35.64 feet) to a point on the North right-of-way line of Walenda Avenue; thence along said North line, N 89°12'03" W, a distance of 510.24 feet; thence northwesterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°04'54" (chord bearing N 44°39'36" W, 35.07 feet) to a point on the East right-of-way line of Kingsland Street, said point hereafter known as **"Point C"**; thence along said East line, N 00°07'09" W, a distance of 800.10 feet; thence northeasterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°55'06" (chord bearing N 45°20'24" E, 35.64 feet) to a point on the South right-of-way line of said Oakleaf Avenue; thence along said South line, S 89°12'03" E, a distance of 149.82 feet; to the **POINT OF BEGINNING**.

Containing 10.918 acres, more or less.

AND

DESCRIPTION: "OUTPARCEL 2"

A parcel of land lying in Section 12, Township 40 South, Range 21 East, Charlotte County, Florida, and being more particularly described as follows:

COMMENCE at the aforesaid **Point "C"**; thence S 89°52'51" W, a distance of 50.00 feet to a point on the West right-of-way line of Kingsland Street, same also being the **POINT OF BEGINNING**; thence along said West line; S 00°07'09" E, a distance of 298.42 feet; thence southwesterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°54'54" (chord bearing S 45°20'18" W, 35.64 feet) to a point on the North right-of-way line of Cumberland Avenue; thence along said North line, N 89°12'15" W, a distance of 505.95 feet; thence northwesterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°04'27" (chord bearing N 44°40'02" W, 35.07 feet) to a point on the East right-of-way line of Carrol Street; thence along said East line, N 00°07'48" W, a distance of 499.98 feet; thence northeasterly, 39.67 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 90°55'17" (chord bearing N 45°19'50" E, 35.64 feet) to a point on the South right-of-way line of Odin Avenue; thence along said South line, S 89°12'31" E, a distance of 506.05 feet; thence southeasterly, 38.87 feet along the arc of a tangent curve to the right having a radius of 25.00 feet and a central angle of 89°05'22" (chord bearing S 44°39'50" E, 35.07 feet) to a point on the West right-of-way line of said Kingsland Street; thence along said West line, S 00°07'09" E, a distance of 201.60 feet; to the **POINT OF BEGINNING**.

Containing 7.007 acres, more or less.

Overall parcel containing 175.877 acres, more or less.

SEE SHEET NO. 1, 2 & 3 FOR CDD BOUNDARY DESCRIPTION
SEE SHEET NO. 4, 5, 6 & 7 FOR DATA TABLES
SEE SHEET NO. 8 FOR SKETCH
SEE SHEET NO. 9 & 10 FOR DETAIL SKETCHES

213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Licensed Business No.: LB 7768

GeoPoint Surveying, Inc.

Exhibit “B”

The debt assessment lien is being placed on property described in the attached legal description. For notice purposes, listed below are the potentially applicable County Property Appraiser parcels, and property owners, developers/potential property owners, and developers that will be included on a mailing list related to debt assessments:

Parcel ID	Owner	Address	City | State | Zip
402112251001	KL WESTPORT EXPANSION LLC	105 NE 1ST ST	DELRAY BEACH, FL 33953
402112251735	CRE-JDG DRIFTWOOD BAY OWNER LLC	444 SEABREEZE BLVD STE 805	DAYTONA BEACH, FL 32118
402112251732	CRE-JDG DRIFTWOOD BAY OWNER LLC	444 SEABREEZE BLVD STE 805	DAYTONA BEACH, FL 32118

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

4E

RESOLUTION 2025-32

[SECTION 170.08, F.S. DEBT ASSESSMENT RESOLUTION FOR WEST PORT EAST CDD MASTER LIEN]

A RESOLUTION MAKING CERTAIN FINDINGS; AUTHORIZING A CAPITAL IMPROVEMENT PLAN; ADOPTING AN ENGINEER'S REPORT; PROVIDING AN ESTIMATED COST OF IMPROVEMENTS; ADOPTING AN ASSESSMENT REPORT; EQUALIZING, APPROVING, CONFIRMING AND LEVYING DEBT ASSESSMENTS; ADDRESSING THE FINALIZATION OF SPECIAL ASSESSMENTS; ADDRESSING THE PAYMENT OF DEBT ASSESSMENTS AND THE METHOD OF COLLECTION; PROVIDING FOR THE ALLOCATION OF DEBT ASSESSMENTS AND TRUE-UP PAYMENTS; ADDRESSING GOVERNMENT PROPERTY, AND TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE AND FEDERAL GOVERNMENT; AUTHORIZING AN ASSESSMENT NOTICE; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the West Port East Community Development District ("**District**") is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes,* as amended ("**Act**"); and

WHEREAS, the District has previously indicated its intention to construct certain types of improvements and to finance such improvements through the issuance of bonds, notes or other specific financing mechanisms, which bonds, notes or other specific financing mechanisms would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District's Board of Supervisors ("**Board**") has noticed and conducted a public hearing pursuant to Chapters 170, 190 and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments, and now desires to adopt a resolution imposing and levying such assessments as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

1. **AUTHORITY.** This Resolution is adopted pursuant to Chapters 170, 190 and 197, *Florida Statutes*, including without limitation, Section 170.08, *Florida Statutes*. The recitals stated above are incorporated herein; are adopted by the Board as true and correct statements; and are further declared to be findings made and determined by the Board.

2. **FINDINGS.** The Board further finds and determines as follows:

The Capital Improvement Plan

a. The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management/earthwork

improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects and services necessitated by the development of, and serving lands within, the District; and

b. On February 11, 2025, and pursuant to Section 170.03, *Florida Statutes*, among other laws, the Board adopted Resolution 2025-29 ("**Declaring Resolution**"), and in doing so determined to undertake a capital improvement plan to install, plan, establish, construct or reconstruct, enlarge, equip, acquire, operate and/or maintain the District's capital improvements planned for the lands within the District ("**Project**"); and

c. The Project is described in the Declaring Resolution and the *Engineer's Report* ("**Engineer's Report,**" attached hereto as **Exhibit A** and incorporated herein by this reference), and the plans and specifications for the Project are on file in the offices of the District Manager at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Office**"); and

The Debt Assessment Process

d. Also as part of the Declaring Resolution, the Board expressed an intention to issue bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project, and further declared its intention to defray the whole or any part of the expense of the Projects by levying special assessments ("**Debt Assessments**") on specially benefited property within the District ("**Assessment Area**"); and

e. The Declaring Resolution was adopted in compliance with the requirements of Section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of Section 170.04, *Florida Statutes*, had been met; and

f. As directed by the Declaring Resolution, said Declaring Resolution was published as required by Section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District; and

g. As directed by the Declaring Resolution, the Board caused to be made a preliminary assessment roll as required by Section 170.06, *Florida Statutes*; and

h. As required by Section 170.07, *Florida Statutes*, and as part of the Declaring Resolution, the Board fixed the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein could appear before the Board and be heard as to (i) the propriety and advisability of making the improvements, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefited property or parcel, and the Board further authorized publication of notice of such public hearing and individual mailed notice of such public hearing in accordance with Chapters 170, 190, and 197, *Florida Statutes*; and

i. Notice of the scheduled public hearing was given by publication and also by mail as required by Sections 170.07 and 197.3632, *Florida Statutes*, and affidavits as to such publication and mailings are on file in the office of the Secretary of the District; and

j. On April 15, 2025, the Board conducted such public hearing and heard and considered all complaints and testimony as to the matters described above; the Board further met as an "Equalization Board;" and the Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll; and

Equalization Board Additional Findings

k. Having considered the estimated costs of the Projects, the estimated financing costs and all comments and evidence presented at such public hearing, the Board further finds and determines that:

i. It is necessary to the public health, safety and welfare and in the best interests of the District that: (1) the District provide the Project as set forth in the Engineer's Report; (2) the cost of such Project be assessed against the lands specially benefited by such Project, and within the Assessment Area, as set forth in the Assessment Report; and (3) the District issue bonds, notes or other specific financing mechanisms to provide funds for such purposes pending the receipt of such Debt Assessments; and

ii. The provision of said Project, the levying of the Debt Assessments, and the sale and issuance of such bonds, notes, or other specific financing mechanisms serve a proper, essential, and valid public purpose and are in the best interests of the District, its landowners and residents; and

iii. The estimated costs of the Project is as specified in the Engineer's Report and Assessment Report (defined below), and the amount of such costs is reasonable and proper; and

iv. It is reasonable, proper, just and right to assess the cost of such Projects against the properties specially benefited thereby in the Assessment Areas, using the method determined by the Board and set forth in the *Master Special Assessment Methodology Report* ("**Assessment Report**," attached hereto as **Exhibit B** and incorporated herein by this reference), which results in the Debt Assessments set forth on the final assessment roll; and

v. The Project benefits the Assessment Area as set forth in the Assessment Report; and

vi. Accordingly, the Debt Assessments as set forth in the Assessment Report constitute a special benefit to the applicable parcels of real property listed on said final assessment roll, and the benefit, in the case of each such parcel, will be equal to or in excess of the Debt Assessments imposed thereon, as set forth in **Exhibit B**; and

vii. All developable property within the Assessment Area is deemed to be benefited by the Project, and the Debt Assessments will be allocated in accordance with the Assessment Report at **Exhibit B**; and

viii. The Debt Assessments are fairly and reasonably allocated across the benefitted property, as set forth in **Exhibit B**; and

ix. It is in the best interests of the District that the Debt Assessments be paid and collected as herein provided; and

x. In order to provide funds with which to pay the costs of the Project which are to be assessed against the benefited properties, pending the collection of the Debt Assessments, it is necessary for the District to issue revenue bonds, notes or other specific financing mechanisms, including refunding bonds (together, "**Bonds**").

3. **AUTHORIZATION FOR THE PROJECT; ADOPTION OF ENGINEER'S REPORT.** The Engineer's Report identifies and describes the infrastructure improvements to be financed in part with the Bonds, and sets forth the cost of the Project. The District hereby confirms that the Project serves a proper, essential, and valid public purpose. The use of the Engineer's Report in connection with the sale of the Bonds is hereby authorized, approved and ratified, and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

4. **ESTIMATED COST OF IMPROVEMENTS.** The total estimated cost of the Project and the cost to be paid by the Debt Assessments on all specially benefited property are set forth in **Exhibits A and B**, respectively, hereto.

5. **ADOPTION OF ASSESSMENT REPORT.** The Assessment Report setting forth the allocation of Debt Assessments to the benefitted lands within the Assessment Area is hereby approved, adopted, and confirmed. The District ratifies its use in connection with the sale of the Bonds.

6. **EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF DEBT ASSESSMENTS.** The Debt Assessments imposed on the parcels specially benefited by the Project within the Assessment Area, all as specified in the final assessment roll set forth in **Exhibit B**, attached hereto, are hereby equalized, approved, confirmed and levied.

Immediately following the adoption of this Resolution, the lien of Debt Assessments as reflected in **Exhibit B**, attached hereto, shall be recorded by the Secretary of the District in the District's "**Improvement Lien Book**." The Debt Assessments levied against each respective parcel shown on such final assessment roll and interest, costs, and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel, coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

a. ***Supplemental Assessment Resolutions for Bonds.*** The lien for the Debt Assessments established hereunder shall be inchoate until the District issues Bonds. In connection with the issuance of any particular series of the Bonds, the District may adopt, without the need for further public hearing, a supplemental assessment resolution establishing specific Debt Assessments, in one or more separately enforceable Debt Assessment liens, securing such Bonds. Such subsequent resolutions shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which

amount shall be consistent with the lien imposed by this Resolution. Among other things, the supplemental assessment resolutions may provide for the issuance of multiple series of Bonds each secured by the Assessment Area.

b. ***Adjustments to Debt Assessments.*** The District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary and in the best interests of the District, as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law.

c. ***Contributions.*** In connection with the issuance of a series of the Bonds, the project developer may request that any related Debt Assessments be reduced for certain product types. To accomplish any such requested reduction, and pursuant to the terms of an applicable acquisition agreement, and this resolution, the developer will agree to provide a contribution of infrastructure, work product, or land based on the lesser of cost basis or appraised value, comprising a portion of the Project and to meet the minimum requirements set forth in the Assessment Report, if any. Any such contributions shall not be eligible for payment under the Bonds.

d. ***Impact Fee Credits.*** The District may or may not be entitled to impact fee credits as a result of the development of the Project, based on applicable laws and/or agreements governing impact fee credits. Unless otherwise addressed by supplemental assessment resolution, the proceeds from any impact fee credits received may be used in the District's sole discretion as an offset for any acquisition of any portion of the Project (e.g., land based on the lesser of cost basis or appraised value, infrastructure and/or work product), for completion of the Project, or otherwise used against the outstanding indebtedness of any debt issuance that funded the improvement giving rise to the credits.

7. **FINALIZATION OF DEBT ASSESSMENTS.** When the Project has been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, *Florida Statutes*. Pursuant to Section 170.08, *Florida Statutes*, the District shall credit to each Debt Assessment the difference, if any, between the Debt Assessment as hereby made, approved and confirmed and the actual costs incurred in completing the Project. In making such credits, no credit shall be given for bond, note or other specific financing mechanism costs, capitalized interest, funded reserves or bond or other discounts. Such credits, if any, shall be entered in the Improvement Lien Book.

8. **PAYMENT OF DEBT ASSESSMENTS AND METHOD OF COLLECTION.**

a. ***Payment.*** The Debt Assessments, as further set forth in each supplemental assessment resolution, and securing the issuance of each series of the Bonds, may be paid in not more than thirty (30) yearly installments of principal and interest – beginning upon the issuance of the particular series of the Bonds (and after taking into account any capitalized interest periods), provided, however, that the Board shall at any time make such adjustments by resolution, and at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short

term debt as actually issued by the District.

b. ***Prepayment.*** Subject to the provisions of any supplemental assessment resolution, any owner of property subject to the Debt Assessments may, at its option, pre-pay the entire amount of the Debt Assessment any time, or a portion of the amount of the Debt Assessment up to two times, plus accrued interest to the next succeeding interest payment date (or the second succeeding interest payment date if such prepayment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of bonds secured by the Debt Assessments in question)), attributable to the property subject to Debt Assessments owned by such owner. Prepayment of Debt Assessments does not entitle the property owner to any discounts for early payment. If authorized by a supplemental assessment resolution, the District may grant a discount equal to all or a part of the payee's proportionate share of the cost of the applicable Project consisting of bond financing costs, such as capitalized interest, funded reserves, and bond discount included in the estimated cost of the applicable Project, upon payment in full of any Debt Assessment during such period prior to the time such financing costs are incurred as may be specified by the District.

c. ***Uniform Method; Alternatives.*** The District may elect to use the method of collecting Debt Assessments authorized by Sections 197.3632 and 197.3635, *Florida Statutes* ("**Uniform Method**"). The District has heretofore taken all required actions to comply with Sections 197.3632 and 197.3635, *Florida Statutes*. Such Debt Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its Debt Assessments is not available to the District in any year, or if determined by the District to be in its best interests, and subject to the terms of any applicable trust indenture, the Debt Assessments may be collected as is otherwise permitted by law. In particular, the District may, in its sole discretion, collect Debt Assessments by directly billing landowners and enforcing said collection in any manner authorized by law. Any prejudgment interest on delinquent assessments that are directly billed shall accrue at the applicable rate of any bonds or other debt instruments secured by the Debt Assessments. The decision to collect Debt 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 Debt 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.

d. ***Uniform Method Agreements Authorized.*** For each year the District uses the Uniform Method, the District shall enter into an agreement with the County Tax Collector who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in Section 197.3635, *Florida Statutes*.

e. ***Re-amortization.*** Any particular lien of the Debt Assessments shall be subject to re-amortization where the applicable series of Bonds is subject to re-amortization pursuant to the applicable trust indenture and where the context allows.

9. ALLOCATION OF DEBT ASSESSMENTS; APPLICATION OF TRUE-UP PAYMENTS.

a. At such time as parcels of land, or portions thereof, are included in a plat or site plan, it shall be an express condition of the lien established by this Resolution that, prior to County approval, any and all plats or site plans for any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review. As parcels of land, or portions thereof, are included in a plat or site plan, the District Manager shall review the plat or site plan and cause the Debt Assessments securing each series of Bonds to be reallocated to the units being included in the plat or site plan and the remaining property in accordance with **Exhibit B**, and cause such reallocation to be recorded in the District's Improvement Lien Book.

b. Pursuant to the Assessment Report, attached hereto as **Exhibit B**, and which terms are incorporated herein, there may be required from time to time certain true-up payments. When a plat or site plan is presented to the District, the District Manager shall review the plat or site plan to determine whether, taking into account the plat or site plan, there is a net shortfall in the overall principal amount of assessments reasonably able to be assigned to benefitted lands within the Assessment Area. Such determination shall be made based on the language in this Resolution and/or the tests or other methods set forth in **Exhibit B** (if any)**,** or any tests or methods set forth in a supplemental assessment resolution and corresponding assessment report. If the overall principal amount of assessments reasonably cannot be assigned, or is not reasonably expected to be assigned, as set forth in more detail in and subject to the terms of **Exhibit B** (or any supplemental resolution and report, as applicable), to the platted and site planned lands as well as the undeveloped lands, then a debt reduction payment ("**True-Up Payment**") in the amount of such shortfall shall become due and payable that tax year by the landowner(s) of record of the land subject to the proposed plat or site plan and of the remaining undeveloped lands, in addition to any regular assessment installment. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution. In the event a True-Up Payment is due and unpaid, the lien established herein for the True-Up Payment amount shall remain in place until such time as the True-Up Payment is made. The District shall record all True-Up Payments in its Improvement Lien Book.

c. In connection with any true-up determination, affected landowner(s) may request that such true-up determination be deferred because the remaining undeveloped lands are able to support the development of all of the originally planned units within the Assessment Area. To support the request, the affected landowner(s) shall provide the following evidence for the District's consideration: a) proof of the amount of entitlements remaining on the undeveloped lands within the Assessment Area, b) a revised overall development plan showing the number and type of units reasonably planned for the remainder of the development, c) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and d) documentation prepared by a licensed engineer that shows the feasibility of implementing the proposed development plan. Any deferment shall be in the District's reasonable discretion.

d. The foregoing is based on the District's understanding that the community would be

developed with the type and number of units set forth in **Exhibit B**, on the developable acres. However, more than the stated number of units may be developed. In no event shall the District collect Debt Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such things as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology to any assessment reallocation pursuant to this paragraph would result in Debt Assessments collected in excess of the District's total debt service obligations for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Debt Assessments.

e. As set forth in any supplemental assessment resolution and/or supplemental assessment report for a specific series of Bonds, the District may assign a specific debt service assessment lien comprising a portion of the Debt Assessments to the Assessment Area, and, accordingly, any related true-up determinations may be limited to determining whether the planned units for such specified lands in the Assessment Area have been and/or will be developed.

10. GOVERNMENT PROPERTY; TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE, AND FEDERAL GOVERNMENT. Real property owned by units of local, state, and federal governments, or similarly exempt entities, shall not be subject to the Debt Assessments without specific consent thereto. If at any time, any real property on which Debt Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Debt Assessments thereon), or similarly exempt entity, all future unpaid Debt Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

11. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of the County in which the District is located, which notice shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

12. SEVERABILITY. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

13. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

14. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

[CONTINUED ON NEXT PAGE]

APPROVED AND ADOPTED THIS 15th day of April, 2025.

ATTEST: **WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT**

_____ _____

Secretary/Assistant Secretary Chair/Vice Chair, Board of Supervisors

Exhibit A: *Engineer's Report*
Exhibit B: *Master Special Assessment Methodology Report*

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

5A

The Daily SUN
Charlotte • DeSoto • Sarasota

PUBLISHER'S AFFIDAVIT OF PUBLICATION STATE OF FLORIDA COUNTY OF CHARLOTTE:

Before the undersigned authority personally appeared Melinda Prescott, who on oath says that she is the Legal Advertising Representative of The Daily Sun, a newspaper published at Charlotte Harbor in Charlotte County, Florida; that the attached copy of advertisement, being a Legal Notice that was published in said newspaper in the issue(s)

03/16/25

as well as being posted online at www.yoursun.com and www.floridapublicnotices.com.
Affiant further says that the said newspaper is a newspaper published at Charlotte Harbor, in said Charlotte County, Florida, and that the said newspaper has heretofore been continuously published in said Charlotte County, Florida, Sarasota County, Florida and DeSoto County, Florida, each day and has been entered as periodicals matter at the post office in Punta Gorda, in said Charlotte County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Melinda Prescott

(Signature of Affiant)

Sworn and subscribed before me this 17th day of March, 2025

Laura M Robins

(Signature of Notary Public)

Notary Public State of Florida
Laura M Robins
My Commission HH 282830
Expires 9/26/2026

Personally known _X_ OR ___Produced Identification

NOTICE OF RULE DEVELOPMENT BY THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

In accord with Chapters 120 and 190, Florida Statutes, the West Port East Community Development District ("**District**") hereby gives notice of its intention to develop Rules of Procedure to govern the operations of the District.

The Rules of Procedure will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings and competitive purchase including procedure under the Consultants Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, pre-qualification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with Florida law. The legal authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2022). The specific laws implemented in the Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2022).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager, at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, 561-571-0010.

District Manager
West Port East Community Development District
Publish: 03/16/25
426749 3955250

The Daily SUN
Charlotte • DeSoto • Sarasota

PUBLISHER'S AFFIDAVIT OF PUBLICATION STATE OF FLORIDA COUNTY OF CHARLOTTE:

Before the undersigned authority personally appeared Melinda Prescott, who on oath says that she is the Legal Advertising Representative of The Daily Sun, a newspaper published at Charlotte Harbor in Charlotte County, Florida; that the attached copy of advertisement, being a Legal Notice that was published in said newspaper in the issue(s)

03/17/25

as well as being posted online at www.yoursun.com and www.floridapublicnotices.com.
Affiant further says that the said newspaper is a newspaper published at Charlotte Harbor, in said Charlotte County, Florida, and that the said newspaper has heretofore been continuously published in said Charlotte County, Florida, Sarasota County, Florida and DeSoto County, Florida, each day and has been entered as periodicals matter at the post office in Punta Gorda, in said Charlotte County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Melinda Prescott
(Signature of Affiant)

Sworn and subscribed before me this 17th day of March, 2025

Laura M Robins
(Signature of Notary Public)

Notary Public State of Florida
Laura M Robins
My Commission HH 282830
Expires 9/26/2026

Personally known _X_ OR ___Produced Identification

NOTICE OF RULEMAKING REGARDING THE RULES OF PROCEDURE OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

A public hearing will be conducted by the Board of Supervisors of the West Port East Community Development District ("District") on April 15, 2025 at 12:00 p.m., at Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954.

In accord with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to adopt its proposed Rules of Procedure. The purpose and effect of the proposed Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. Prior notice of rule development was published in The Daily Sun on March 16, 2025.

The Rules of Procedure may address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings and competitive purchase including procedure under the Consultants Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, pre-qualification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

Specific legal authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2022). The specific laws implemented in the Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2022).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager's Office at Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010.

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice to the District Manager's Office.

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Office.

West Port East Community Development District
District Manage
Publish: 03/17/25
437839 3955251

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2025-33

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Port East Community Development District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the Charlotte County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. These Rules of Procedure shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, *Florida Statutes*.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 15th day of April, 2025.

ATTEST:

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

Exhibit A
Rules of Procedure

RULES OF PROCEDURE
WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

EFFECTIVE AS OF APRIL 15, 2025

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Rule 1.0 General.

(1) The West Port East Community Development District (the "District") was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the "Rules") is to describe the general operations of the District.

(2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.

(3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours.

(4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

(1) Board of Supervisors. The Board of Supervisors of the District (the "Board") shall consist of five (5) members. Members of the Board ("Supervisors") appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.

(a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.

(b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.

(c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.

(d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.

(2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.

(a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District's behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("District Manager") or District Counsel, in whole or in part.

(b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.

(c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

(f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

(g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.

(3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.

(4) Record Book. The Board shall keep a permanent record book entitled "Record of Proceedings," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.

(5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation in the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and Committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.

(6) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "voting conflict of interest" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.

(a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board

member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

(b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.

(c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.

(d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.3143, 190.006, 190.007, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

(1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:

(a) Agenda packages for prior 24 months and next meeting;

(b) Official minutes of meetings, including adopted resolutions of the Board;

(c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;

(d) Adopted engineer's reports;

(e) Adopted assessment methodologies/reports;

(f) Adopted disclosure of public financing;

(g) Limited Offering Memorandum for each financing undertaken by the District;

(h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;

(i) District policies and rules;

(j) Fiscal year end audits; and

(k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

(2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

(3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

(4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of $0.15 per page for one-sided copies and $0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar ($1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "extensive" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars ($25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

(5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.

(6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.

(7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("Coordinator") for the District as required by the Florida Commission on Ethics ("Commission"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("Reporting Individual"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

(1) Notice. Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days, but no more than thirty (30) days public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located. "General circulation" means a publication that is printed and published at least once a week for the preceding year, offering at least 25% of its words in the English language, qualifies as a periodicals material for postal purposes in the county in which the District is located, is for sale to the public generally, is available to the public generally for the publication of official or other notices, and is customarily containing information of a public character or of interest or of value to the residents or owners of property in the county where published, or of interest or of value to the general public. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published in a newspaper not of limited subject matter, which is published at least five days a week, unless the only newspaper in the county is published less than five days a week. Each Notice shall state, as applicable:

(a) The date, time and place of the meeting, hearing or workshop;

(b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;

(c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and

(d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (561) 571-0010. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."

(e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

(f) The following or substantially similar language: "The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record."

(2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.

(3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any confidential and any confidential and exempt information, shall be available to the public at least seven days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as "meeting materials" shall not convert such materials into "meeting materials." For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

Call to order
Roll call
Public comment
Organizational matters
Review of minutes
Specific items of old business
Specific items of new business
Staff reports
    (a) District Counsel
    (b) District Engineer
    (c) District Manager
        1. Financial Report
        2. Approval of Expenditures
Supervisor's requests and comments
Public comment
Adjournment

(4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.

(5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.

(6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation in the District. After an emergency meeting, the Board shall publish in a newspaper of general circulation in the District, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.

(7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.

(8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board. Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

(9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published

as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

(10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.

(11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.

(12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:

(a) The Board identifies on the record at the original meeting a reasonable need for a continuance;

(b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and

(c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

(13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to

litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

(14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

(1) Internal Controls. The District shall establish and maintain internal controls designed to:

(a) Prevent and detect "fraud," "waste" and "abuse" as those terms are defined in section 11.45(1), Florida Statutes; and
(b) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
(c) Support economical and efficient operations; and
(d) Ensure reliability of financial records and reports; and
(e) Safeguard assets.

(2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

(1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules. Rulemaking proceedings shall be deemed to have been initiated upon publication of notice by the District. A "rule" is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District ("Rule"). Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

(2) Notice of Rule Development.

(a) Except when the intended action is the repeal of a Rule, the District shall provide notice of the development of a proposed rule by publication of a Notice of Rule Development in a newspaper of general circulation in the District before providing notice of a proposed rule as required by section (3) of this Rule. Consequently, the Notice of Rule Development shall be published at least twenty-nine (29) days prior to the public hearing on the proposed Rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the specific legal authority for the proposed rule, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.

(b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.

(3) Notice of Proceedings and Proposed Rules.

(a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, setting forth a short, plain explanation of the purpose and effect of the proposed action, a reference to the specific rulemaking authority pursuant to which the rule is adopted, and a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific. The notice shall include a summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, and a statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice. The notice shall additionally include a statement that any affected person may request a public hearing by submitting a written request within twenty-one (21) days after the date

of publication of the notice. Except when intended action is the repeal of a rule, the notice shall include a reference to both the date on which and the place where the Notice of Rule Development required by section (2) of this Rule appeared.

(b) The notice shall be published in a newspaper of general circulation in the District and each county in which the District is located not less than twenty-eight (28) days prior to the intended action. The proposed rule shall be available for inspection and copying by the public at the time of the publication of notice.

(c) The notice shall be mailed to all persons named in the proposed rule and to all persons who, at least fourteen (14) days prior to such mailing, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice by mail of District proceedings to adopt, amend, or repeal a rule. Such persons must furnish a mailing address and may be required to pay the cost of copying and mailing.

(4) Rule Development Workshops. Whenever requested in writing by any affected person, the District must either conduct a rule development workshop prior to proposing rules for adoption or the Chairperson must explain in writing why a workshop is unnecessary. The District may initiate a rule development workshop but is not required to do so.

(5) Petitions to Initiate Rulemaking. All Petitions to Initiate Rulemaking proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. Not later than sixty (60) calendar days following the date of filing a petition, the Board shall initiate rulemaking proceedings or deny the petition with a written statement of its reasons for the denial. If the petition is directed to an existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and to consider whether the public interest is served adequately by the application of the policy on a case-by-case basis, as contrasted with its formal adoption as a rule. However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.

(6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:

(a) The text of the proposed rule, or any amendment or repeal of any existing rules;

(b) A detailed written statement of the facts and circumstances justifying the proposed rule;

(c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and

(d) The published notice.

(7) Hearing. The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the notice described in section (3) of this Rule, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(8) Emergency Rule Adoption. The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of emergency rules shall be published as soon as possible in a newspaper of general circulation in the District. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District and otherwise complies with these provisions.

(9) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation in the county in which the District is located.

(10) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:

(a) The texts of the proposed rule and the adopted rule;

(b) All notices given for a proposed rule;

(c) Any statement of estimated regulatory costs for the rule;

(d) A written summary of hearings, if any, on the proposed rule;

(e) All written comments received by the District and responses to those written comments; and

(f) All notices and findings pertaining to an emergency rule.

(11) Petitions to Challenge Existing Rules.

(a) Any person substantially affected by a rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.

(b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a rule is substantially affected by it.

(c) The petition shall be filed with the District. Within 10 days after receiving the petition, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within 30 days thereafter, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

(d) Within 30 days after the hearing, the hearing officer shall render a decision and state the reasons therefor in writing.

(e) Hearings held under this section shall be de novo in nature. The petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. The hearing officer may:

(i) Administer oaths and affirmations;

(ii) Rule upon offers of proof and receive relevant evidence;

(iii) Regulate the course of the hearing, including any pre-hearing matters;

(iv) Enter orders; and

(v) Make or receive offers of settlement, stipulation, and adjustment.

(f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(12) Variances and Waivers. A "variance" means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A "waiver" means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:

(a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

(b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District's Rule. Each petition shall specify:

(i) The rule from which a variance or waiver is requested;

(ii) The type of action requested;

(iii) The specific facts that would justify a waiver or variance for the petitioner; and

(iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

(c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by Rule of the District,

the District shall proceed, at the petitioner's written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action.

(13) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings. Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.
Law Implemented: §§ 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

(1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.

(3) Definitions.

(a) "Competitive Solicitation" means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.

(b) "Continuing Contract" means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars ($2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars ($200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.

(c) "Contractual Service" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.

(d) "Design-Build Contract" means a single contract with a Design-Build Firm for the design and construction of a public construction project.

(e) "Design-Build Firm" means a partnership, corporation or other legal entity that:

(i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or

(ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

(f) "Design Criteria Package" means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District's Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.

(g) "Design Criteria Professional" means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

(h) "Emergency Purchase" means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

(i) "Invitation to Bid" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.

(j) "Invitation to Negotiate" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.

(k) "Negotiate" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.

(l) "Professional Services" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.

(m) "Proposal (or Reply or Response) Most Advantageous to the District" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:

(i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;

(ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

(iii) For a cost to the District deemed by the Board to be reasonable.

(n) "Purchase" means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

(o) "Request for Proposals" or "RFP" is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

(p) "Responsive and Responsible Bidder" means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. "Responsive and Responsible Vendor" means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:

(i) The ability and adequacy of the professional personnel employed by the entity/individual;

(ii) The past performance of the entity/individual for the District and in other professional employment;

(iii) The willingness of the entity/individual to meet time and budget requirements;

(iv) The geographic location of the entity's/individual's headquarters or office in relation to the project;

(v) The recent, current, and projected workloads of the entity/individual;

(vi) The volume of work previously awarded to the entity/individual;

(vii) Whether the cost components of the bid or proposal are appropriately balanced; and

(viii) Whether the entity/individual is a certified minority business enterprise.

(q) "Responsive Bid," "Responsive Proposal," "Responsive Reply," and "Responsive Response" all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

(1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "Project" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

(2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:

(a) Hold all required applicable state professional licenses in good standing;

(b) Hold all required applicable federal licenses in good standing, if any;

(c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and

(d) Meet any qualification requirements set forth in the District's Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

(3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation in the District and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has the right to reject any and all

qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

(a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:

(i) The ability and adequacy of the professional personnel employed by each consultant;

(ii) Whether a consultant is a certified minority business enterprise;

(iii) Each consultant's past performance;

(iv) The willingness of each consultant to meet time and budget requirements;

(v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;

(vi) The recent, current, and projected workloads of each consultant; and

(vii) The volume of work previously awarded to each consultant by the District.

(b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.

(c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all consultants

by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

(a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.

(b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that "wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting." In addition, any professional service contract under which such a certificate is required, shall contain a provision that "the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs."

(c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.

(d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.

(8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

(1) Definitions.

(a) "Auditing Services" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.

(2) Establishment of Auditor Selection Committee. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("Committee"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

(3) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and

(iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

(i) Ability of personnel;

(ii) Experience;

(iii) Ability to furnish the required services; and

(iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

(4) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (3) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation in the District and the county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

(5) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals ("RFP"). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines

is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals.

(6) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (3)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.

(7) Board Selection of Auditor.

(a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

(8) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services;

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;

(c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;

(d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.

(e) Provisions required by law that require the auditor to comply with public records laws.

(9) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

(1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.

(2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:

(a) The Board shall cause to be prepared a Notice of Invitation to Bid.

(b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the District. The notice shall allow at least fourteen (14) days for submittal of bids.

(c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.

(d) Bids shall be opened at the time and place noted in the Invitation to Bid.

(e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.

(f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.

(g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee premium stability may be considered. A contract to purchase insurance

shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

(h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all bidders by United States Mail, by hand delivery, or by overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

(1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:

(a) The Board shall cause to be prepared a Request for Qualifications.

(b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.

(c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars ($250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars ($250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars ($500,000).

(d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.

(e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

(g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.

(h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, facsimile, or overnight delivery service. The notice

shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(3) Suspension, Revocation, or Denial of Qualification

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

i. One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.

ii. Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.

iii. The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.

iv. The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

v. The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

vi. The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.

vii. The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension,

revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.

viii. The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.

ix. The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.

x. The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.

xi. An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.

xii. The vendor or affiliate(s) has been convicted of a contract crime.

1. The term "contract crime" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.

2. The term "convicted" or "conviction" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

(b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

(c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the

hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.

(d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.

(e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

i. Impacts on project schedule, cost, or quality of work;

ii. Unsafe conditions allowed to exist;

iii. Complaints from the public;

iv. Delay or interference with the bidding process;

v. The potential for repetition;

vi. Integrity of the public contracting process;

vii. Effect on the health, safety, and welfare of the public.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

(1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation in the District and in the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by United States Mail, hand delivery, facsimile, or overnight delivery service.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and these Rules. Minor variations in the bids,

proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.

(i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all contractors by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may

proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

(3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.

(6) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

(1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best

interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:

(2) Procedure.

(a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.

(b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.

(c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.

(i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.

(ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation in the county in which the District is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board,

for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.

2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:

   a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;

   b. Hold all required applicable federal licenses in good standing, if any;

   c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;

   d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

   Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

   Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to

submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.

5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.

6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all consultants by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.

9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.

10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

(3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

(5) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

(1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

(2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of $200,000, the Board should require that the contractor, before commencing the work, execute and record a payment and performance bond in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

(3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding $200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

(1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of "goods, supplies, and materials" do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

(3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has

undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.

(4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.

(5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

(1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be

entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.

(3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.

(5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.
Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

(1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

(2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

(a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3,

3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

(d) The District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours.

(2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.

(3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via facsimile, United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.

(4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:

(a) Administer oaths and affirmations;

(b) Rule upon offers of proof and receive relevant evidence;

(c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

(5) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(6) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the B**i**ds, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.

(7) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective April 15, 2025, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

6A

Serial Number
25-00292T

Business Observer

Published Weekly
Port Charlotte , Charlotte County, Florida

COUNTY OF CHARLOTTE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Port Charlotte , Charlotte County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing

in the matter of Meeting on April 15, 2025 at 12:00pm; West Port East CDD

in the Court, was published in said newspaper by print in the

issues of 3/28/2025, 4/4/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

4th day of April, 2025 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Donna Condon
Comm.: HH 534210
Expires: Jun. 29, 2026
Notary Public - State of Florida

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING

The Board of Supervisors ("Board") of the West Port East Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE:	April 15, 2025
TIME:	12:00 PM
LOCATION:	Country Inn & Suites by Radisson 24244 Corporate Court Port Charlotte, Florida 33954.

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above 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, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Phone (561) 571-0010 ("District Manager's Office"), 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/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and 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 Manager's 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
Mar. 28; Apr. 4, 2025 25-00292T

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2025-34

THE ANNUAL APPROPRIATION RESOLUTION OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors ("**Board**") of the West Port East Community Development District (**"District"**) proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("**Fiscal Year 2024/2025**") 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 Statute*s; and

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

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 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 WEST PORT EAST 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 West Port East Community Development District for the Fiscal Year Ending September 30, 2025."

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 2024/2025, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 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.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 15TH DAY OF APRIL, 2025.

ATTEST:	**WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT**
By:_____	By:_____
Title: _____	Its:_____

Exhibit A: Fiscal Year 2024/2025 Budget(s)

Exhibit A:

Fiscal Year 2024/2025 Budget(s)

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
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WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

	Proposed Budget
REVENUES	
Developer contribution	76,864
Total revenues	76,864
EXPENDITURES	
Professional & administrative	
Supervisors	-
Management/accounting/recording	32,000
Legal	25,000
Engineering	2,000
Audit	-
Arbitrage rebate calculation	-
Dissemination agent	333
EMMA software service	-
Trustee	-
Telephone	133
Postage	500
Printing & binding	333
Legal advertising	7,500
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	1,500
Website hosting & maintenance	1,680
Website ADA compliance	210
Total expenditures	76,864
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	
Unassigned	-
Fund balance - ending	$ -

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES	
Professional & administrative	
Supervisors	$ -
Statutorily set at $200 for each meeting of the Board of Supervisors not to exceed $4,800 for each fiscal year.	
Management/accounting/recording	32,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	-
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	-
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	333
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
EMMA software service	-
Trustee	-
Telephone	133
Postage	500
Telephone and fax machine.	
Printing & binding	333
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	7,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,500
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	1,680
Website ADA compliance	210
Total expenditures	$ 76,864

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

8A

Serial Number
25-00277T

Business Observer

Published Weekly
Port Charlotte , Charlotte County, Florida

COUNTY OF CHARLOTTE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Port Charlotte , Charlotte County, Florida; that the attached copy of advertisement,

being a Request for Proposals

in the matter of Annual Audit Services; West Port East CDD

in the Court, was published in said newspaper by print in the

issues of 3/21/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

21st day of March, 2025 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Catherine Eschmann
Comm.: HH 322509
ExpiresOctober 17, 2026
Notary Public - State of Florida

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The West Port East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Charlotte County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, West Port East Community Development District." Proposals must be received by 12:00 p.m. on March 28, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
March 21, 2025

25-00277T

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

8B

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The West Port East Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Charlotte County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

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District Manager

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2025
Charlotte County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than March 28, 2025 at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – West Port East Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions ("**Proposal Documents**").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. **(20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.* **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. **(20 Points)*****

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total **(100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

8CI

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

March 28, 2025

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

March 28, 2025

West Port East Community Development District
Wrathell Hunt & Associates LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for West Port East Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for West Port East Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

West Port East Community Development District
March 28, 2025

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to West Port East Community Development District.

Very truly yours,

Berger Toombs Elam Gaines & Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	5
Total – all personnel	35

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor–in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of West Port East Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., "rebate") to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer's auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all "Gross Proceeds" (as that term is defined in the Code) of the bond issue, including those requiring analysis due to "transferred proceeds" and/or "commingled funds" circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue's excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Clearwater Cay Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits,

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $3,900 for the year ended September 30, 2025. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2025, the fee for our audit services will be $5,300. The fee is contingent upon the financial records and accounting systems of West Port East Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of West Port East Community Development District as of September 30, 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP
Director – 45 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association
- Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience
- Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)
Director

Continuing Professional Education

- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  Governmental Accounting Report and Audit Update
  Analytical Procedures, FICPA
  Annual Update for Accountants and Auditors
  Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010**)**
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Personnel Qualifications and Experience

Paul Daly
Staff Accountant – 12 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Senior Staff Accountant – 11 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder
Staff Accountant – 10 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Senior Accountant – 9 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Senior Staff Accountant – 11 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Professional Experience
- Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Staff Accountant – 4 years

Education

- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Staff Accountant – 3 years

Education

- Indian River State College, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 1 year

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 1 year

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 1 year

Education
- Stetson University, B.B.A. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant

Education

- Florida Atlantic University, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

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Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

BodinePerry
Certified Public Accountants & Advisors

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2025
Charlotte County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than March 28, 2025, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – West Port East Community Development District #2 Community Development District” on the face of it. Please include pricing for each additional bond issuance.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. Proposer's Experience. **(20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. **(20 Points)*****

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total **(100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

8CII

West Port East Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

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DMHB **DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

West Port East
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as West Port East Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➢ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

  In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

  The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

  The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

  A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

  Jim Hartley, CPA – Engagement Partner (resume attached)
  Will assist in the field as main contact

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures.
Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

- ***Independence***

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
  - ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
  - Chapter 21A-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

  DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

  We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

  - Understand the computer control environment's effect on internal controls
  - Conclude on whether aspects of the environment require special audit attention
  - Make preliminary determination of comments for inclusion in our management letter

  This evaluation includes:

  - System hardware and software
  - Organization and administration
  - Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	**Jim Hartley**	√	√	√	**600**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	2002 - current	√	**Jim Hartley**			√	**350**
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

   a. Rules of the Auditor General for form and content of governmental audits
   b. Regulations of the State Department of Banking and Finance
   c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with West Port East Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for West Port East Community Development District							
Prepare management letter and other special reports							
Exit conference with West Port East Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of West Port East Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for West Port East Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of West Port East Community Development District as follows:

September 2025	$ 3,150
September 2026 (optional)	$ 3,300
September 2027 (optional)	$ 3,450
September 2028 (optional)	$ 3,600
September 2029 (optional)	$ 3,750

In years of new debt issuance fees may be adjusted as mutually agreed upon.

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

8CIII

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WEST PORT EAST

Community Development District

Proposal Due: March 28, 2025
12:00PM

Submitted to:
West Port East
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2025

West Port East Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the West Port East Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners

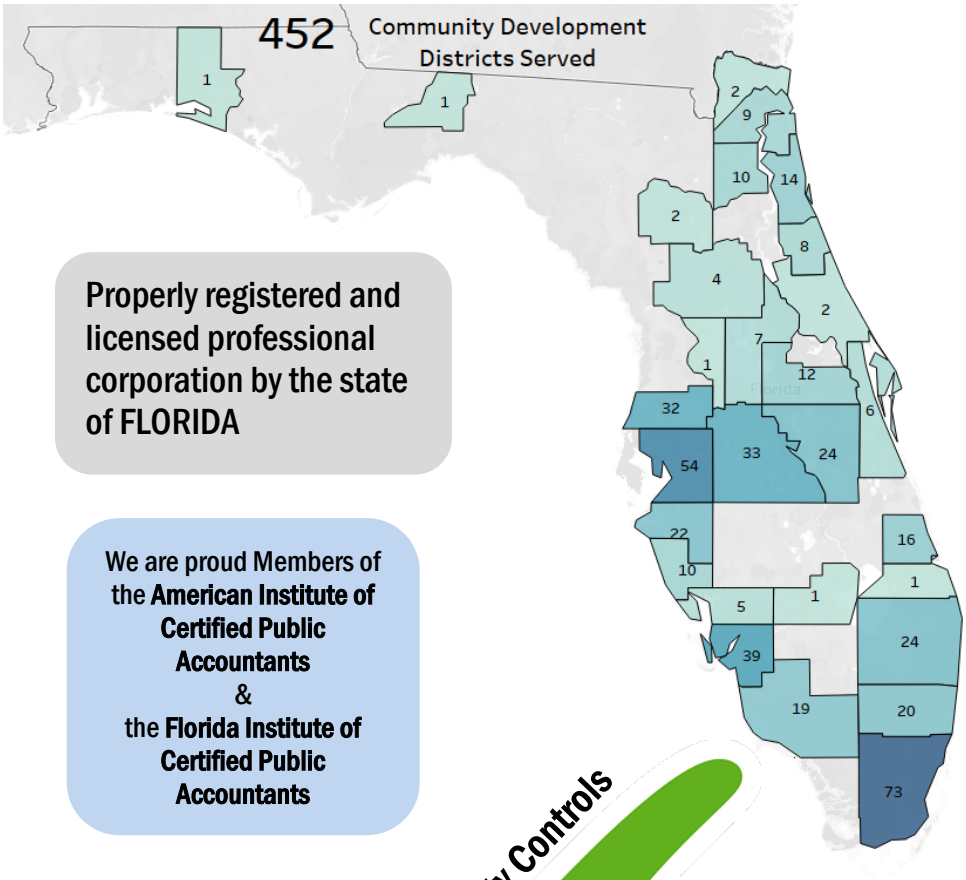
11 Professional Staff

2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided





⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

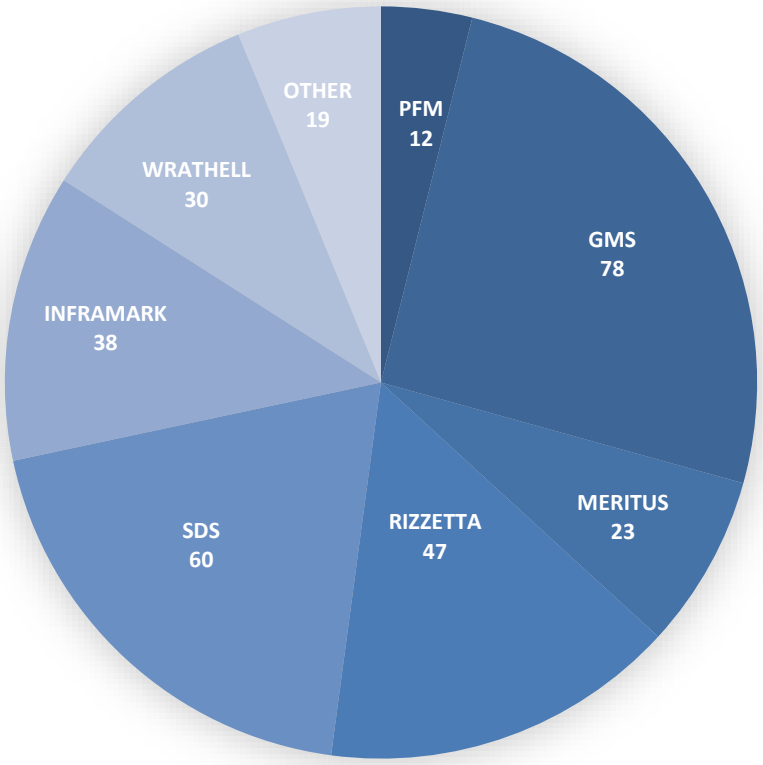
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
-David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony 'J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	93 (*includes of 4 hours of Ethics CPE)*



David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Magnolia Island GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	**Hours**
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

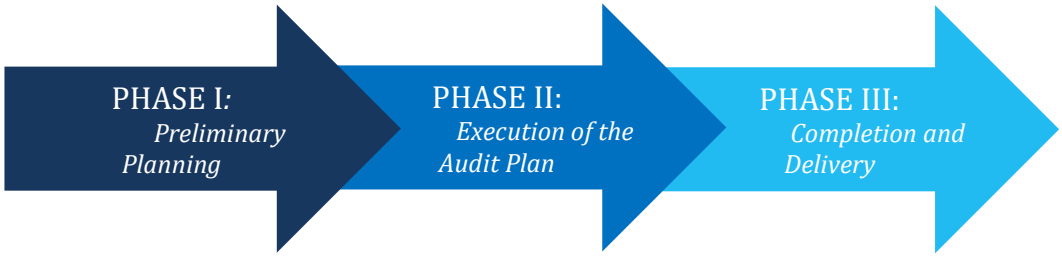
AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

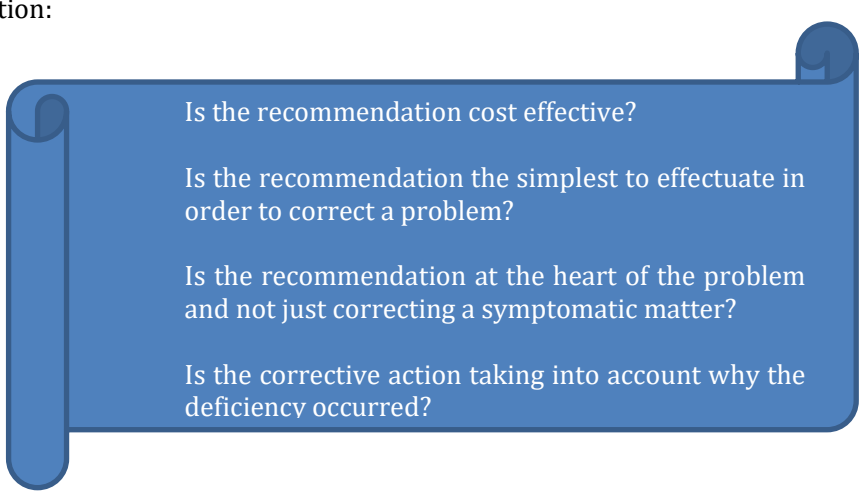
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	Fee
2025	$3,000
2026	$3,100
2027	$3,200
2028	$3,300
2029	$3,400
TOTAL (2025-2029)	**$16,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by $1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing West Port East Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

8D

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	**20 POINTS**	**20 POINTS**	**20 POINTS**	**20 POINTS**	**20 POINTS**	**100 POINTS**
Berger, Toombs, Elam, Gaines & Frank						
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

Completed by: _____ Date: _____

Board Member's Signature

_____

Printed Name of Board Member

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

11A

Serial Number
25-00279T

Business Observer

Published Weekly
Port Charlotte , Charlotte County, Florida

COUNTY OF CHARLOTTE

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Port Charlotte , Charlotte County, Florida; that the attached copy of advertisement,

being a Request for Qualifications

in the matter of Engineering Services; West Port East CDD

in the Court, was published in said newspaper by print in the

issues of 3/21/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me

21st day of March, 2025 A.D.

by Holly Botkin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Catherine Eschmann
Comm.: HH 322509
Expires October 17, 2026
Notary Public - State of Florida

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

RFQ for Engineering Services

The West Port East Community Development District ("District"), located in Charlotte County, Florida, announces that professional engineering services will be required on a continuing basis for the District's stormwater systems, and other public improvements authorized by Chapter 190, *Florida Statutes*. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("Qualification Statement") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience in Charlotte County, Florida; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, *Florida Statutes* ("CCNA"). All Applicants interested must submit one (1) electronic and one (1) unbound copy of Standard Form No. 330 and the Qualification Statement by 12:00 p.m., on April 4, 2025, 2025 by email to gillyardd@whhassociates.com ("District Manager's Office").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Twenty Thousand Dollars ($20,000.00).

March 21, 2025 25-00279T

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

11B

REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

RFQ for Engineering Services

The West Port East Community Development District ("**District**"), located in Charlotte County, Florida, announces that professional engineering services will be required on a continuing basis for the District's stormwater systems, and other public improvements authorized by Chapter 190, *Florida Statutes*. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual ("**Applicant**") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("**Qualification Statement**") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience in Charlotte County, Florida; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, *Florida Statutes* ("**CCNA**"). All Applicants interested must submit one (1) electronic and one (1) unbound copy of Standard Form No. 330 and the Qualification Statement by 12:00 p.m., on April 4, 2025, 2025 by email to gillyardd@whhassociates.com ("**District Manager's Office**").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse

Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Twenty Thousand Dollars ($20,000.00).

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT ENGINEER PROPOSALS

COMPETITIVE SELECTION CRITERIA

1) **Ability and Adequacy of Professional Personnel (Weight: 25 Points)**

   Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) **Consultant's Past Performance (Weight: 25 Points)**

   Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation, of respondent; etc.

3) **Geographic Location (Weight: 20 Points)**

   Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) **Willingness to Meet Time and Budget Requirements (Weight: 15 Points)**

   Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) **Certified Minority Business Enterprise (Weight: 5 Points)**

   Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) **Recent, Current and Projected Workloads (Weight: 5 Points)**

   Consider the recent, current and projected workloads of the firm.

7) **Volume of Work Previously Awarded to Consultant by District (Weight: 5 Points)**

   Consider the desire to diversify the firms that receive work from the District; etc.

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

11C

ARCHITECT - ENGINEER QUALIFICATIONS

PART I - CONTRACT-SPECIFIC QUALIFICATIONS

A. CONTRACT INFORMATION

1. TITLE AND LOCATION *(City and State)*
West East Port CDD – RFQ for District Engineering Services

2. PUBLIC NOTICE DATE	3. SOLICITATION OR PROJECT NUMBER
4/4/25	

B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE
Matthew J. Morris, P.E. - President

5. NAME OF FIRM
Morris Engineering and Consulting, LLC

6. TELEPHONE NUMBER	7. FAX NUMBER	8. E-MAIL ADDRESS
(941)444-6644		mmorris@morrisengineering.net

C. PROPOSED TEAM

(Complete this section for the prime contractor and all key subcontractors.)

	(Check) PRIME	J-V PARTNER	SUBCON-TRACTOR	9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
a	X			**Morris Engineering and Consulting, LLC** ☐ CHECK IF BRANCH OFFICE	**6901 Professional Parkway East Suite 103 Sarasota, Florida 34240**	**District Engineer**
b				☐ CHECK IF BRANCH OFFICE		
c				☐ CHECK IF BRANCH OFFICE		
d				☐ CHECK IF BRANCH OFFICE		
e				☐ CHECK IF BRANCH OFFICE		
f				☐ CHECK IF BRANCH OFFICE		

D. ORGANIZATIONAL CHART OF PROPOSED TEAM X *(Attached)*

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Matthew J. Morris, P.E.	District Engineer	19	13

15. FIRM NAME AND LOCATION *(City and State)*

Morris Engineering and Consulting, LLC - Sarasota, FL

16. EDUCATION *(Degree and Specialization)*	17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*
Bachelor of Science in Civil Engineering - Florida State University	FL PE No 68434

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Member of American Society of Civil Engineers, MEmber of Florida Engineering Society, Mamber of Manatee/Sarasota Builder Industry Association

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Beaumont Development	2017-Present	Present

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Currently performing all engineering design and permitting for the subdivision infrastructure including all aspects of the District's CIP identified in the Engineer's Report.

b.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Summerwoods CDD - Bradenton, FL	2017-Present	Present

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

c.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Trevesta CDD - Bradenton, FL	2016-Present	Present

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

d.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Willow Walk CDD - Bradenton, FL	2014-Present	Present

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

e.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Tern Bay CDD	2009-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — ☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Erin Tumolo, P.E	Project Manager	19	12

15. FIRM NAME AND LOCATION *(City and State)*

Morris Engineering and Consulting, LLC - Sarasota, FL

16. EDUCATION *(Degree and Specialization)*	17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*
Bachelor of Science in Civil Engineering - University of South Florida Masters of Science in Civil Engineering - University of South Florida	FL PE No 69073

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

19. RELEVANT PROJECTS

a.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Beaumont Development	2017-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Currently performing all engineering design and permitting for the subdivision infrastructure including all aspects of the District's CIP identified in the Engineer's Report.

b.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Summerwoods CDD - Bradenton, FL	2017-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

c.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Trevesta CDD - Bradenton, FL	2016-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

d.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Willow Walk CDD - Bradenton, FL	2014-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

e.

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Tern Bay CDD	2009-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE

☑ Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for the formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME	13. ROLE IN THIS CONTRACT	14. YEARS EXPERIENCE	
		a. TOTAL	b. WITH CURRENT FIRM
Brett Rocklein, P.E.	Project Manager	7	5

15. FIRM NAME AND LOCATION (City and State)

Morris Engineering and Consulting, LLC

16. EDUCATION (DEGREE AND SPECIALIZATION)	17. CURRENT PROFESSIONAL REGISTRATION (STATE AND DISCIPLINE)
Bachelor of Science in Civil Engineering (University of Florida)	

18. OTHER PROFESSIONAL QUALIFICATIONS (Publications, Organizations, Training, Awards, etc.)

19. RELEVANT PROJECTS

a

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If Applicable)*
Summerwoods Development	2020-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — X Check if project performed with current firm

Currently performing engineering design and permitting for the subdivision infrastructure including all aspects of the District's CIP identified in the Engineer's Report

b

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If Applicable)*
Trevesta CDD – Bradenton, FL	2020-Present	On-Going

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — X Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for formation and bond financing. Performed engineering design, permitting and construction management for District CIP.

c

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If Applicable)*
Willow Walk CDD – Bradenton, FL	2020-Present	On-Going

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — X Check if project performed with current firm

Prepared Engineer's Report and Represented District in testimony for formation and bond financing. Performed all engineering design, permitting and construction management for District CIP.

d

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If Applicable)*
Tern Bay CDD – Charlotte County, FL	2020-Present	N/A

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — X Check if project performed with current firm

Currently serving as District Engineer for the CDD. Responsible for all CIP projects, Permit Compliance/Retention and DRI Development Order Requirements.

e

(1) TITLE AND LOCATION *(City and State)*	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If Applicable)*

(3) BRIEF DESCRIPTION *(Brief scope, size, cost, etc.)* AND SPECIFIC ROLE — X Check if project performed with current firm

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT *(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)*	20. EXAMPLE PROJECT KEY NUMBER 01

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Tern Bay CDD - Charlotte County, FL	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Tern Bay CDD	Jim Ward	(954)658-4900

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Community Development District comprised of 1500 acres of partially developed property in Charlotte County.

Morris Engineering is currently serving as the District Engineer for this project, and has been doing so for approximately 3 years. Morris Engineering provides the oversight of all District CIP projects, as well as the retention of existing permits as well as oversight and compliance of all DRI Development Order conditions and requirements.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
01

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Wentworth Estates CDD - Collier County, FL	2013	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Wentworth Estates CDD	Jim Ward	(954)658-4900

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

This project consisted of preparing a revised Cost Allocation for the District Assessment Methodology for a new $60million bond issuance. Morris Engineering created the Engineer's Report and Cost Allocation Methodology based on Engineering Design Principals for the District's project.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports and Cost Allocation Reports for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT *(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)*	20. EXAMPLE PROJECT KEY NUMBER 01

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Lakeside Preserve CDD - Lakeland, FL	2014	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Lakeside Preserve CDD	Jonathan Johnson	(850)222-7500

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

This project consisted of preparing an Engineer's Report as the Interim District Engineer for the District's CIP containing $18 million of improvements for the remaining phases contained within the multi-phase project. Morris Engineering created the Engineer's Report based on Engineering Design Principals for the District's project.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT *(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)*	20. EXAMPLE PROJECT KEY NUMBER 04

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Willow Walk CDD - Manatee County, FL	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Willow Walk CDD	Jim Harvey	(813)615-1244

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

This project consisted of preparing an Engineer's Report as the Interim District Engineer for the District's CIP containing $20 million of improvements for the multi-phase project. Morris Engineering created the Engineer's Report based on Engineering Design Principals for the District's project.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: 05

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Heritage Harbour South CDD - Manatee County	2012	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Heritage Harbour South CDD	Jim Ward	(954)658-4900

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

This project consisted of preparing an Engineer's Report and Cost Allocation for the District's yearly Operations and Maintenance expenditures for each unit and owner within the development based on Engineering Principals related to flow generated from each use into the District's stormwater management system. The yearly O&M Budget was in excess of $500,000.

This project illustrates Morris Engineering's expertise and ability to provide services related to the preparation of Engineer's Reports and Cost Allocations for a CDD.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	District Engineer
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT *(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)*	20. EXAMPLE PROJECT KEY NUMBER 06

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Heron Creek - North Port, FL	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Heron Creek Associates, Ltd	Ron York	(239)542-1010

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the 1200 residential unit, 700,000 SF commercial mixed use DRI development in North Port, FL. Morris Engineering is providing these services on an on-going basis for the multi-phase project, as well as all services related to DRI compliance and modifications.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT *(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)*	20. EXAMPLE PROJECT KEY NUMBER 07

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Trevesta - Manatee County	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
OK Trevesta, LLC	Jim Harvey	(813)615-1244

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the 1100 residential unit, 100,000 SF commercial mixed use development in Manatee County, FL. Morris Engineering is providing these services on an on-going basis for the multi-phase project, as well as all services related to the zoning entitlements for the project.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: 08

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Village on the trail - Sarasota County, FL	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Taylor-Morrison, Inc.	Dave Truxton	(941)348-0404

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the Master Infrastructure to serve the proposed 250 acre mixed use development in Sarasota County, FL, including all master stormwater management systems, utilities to serve the future residential and commercial development as well as FDOt improvements to State Road 681.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT

(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER: 09

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Toledo Village - North Port	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
HMTa real Estate, LLC	Ron York	(239)542-1010

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the future 2,000+ residential unit community located on 2,200 acres in North Port, FL. Morris Engineering has currently designed and permitted the Master Stormwater Management System consisting of 108 interconnected stormwater management ponds and over 78 on-site wetlands.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT *(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)*	20. EXAMPLE PROJECT KEY NUMBER 10

21. TITLE AND LOCATION *(City and State)*	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION *(If applicable)*
Westport - Manatee County, FL	2015	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER	b. POINT OF CONTACT NAME	c. POINT OF CONTACT TELEPHONE NUMBER
Classic Neighborhood Development, LL	Len Jaffe	(813)422-6128

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Morris Engineering is currently provided full Engineering Design, Permitting and Construction Management services for the future 160 unit residential unit community located in Manatee County, FL. Morris Engineering is currently preparing the Preliminary Site Plan to accompany the proposed change of land use application to Manatee County.

This project illustrates Morris Engineering's expertise and ability to provide professional Engineering services for large development projects.

25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

	(1) FIRM NAME	(2) FIRM LOCATION *(City and State)*	(3) ROLE
a.	Morris Engineering and Consulting, LLC	Sarasota, FL	Engineer/Project Managers
b.			
c.			
d.			
e.			
f.			

G. KEY PERSONNEL PARTICIPATION IN EXAMPLE PROJECTS

26. NAMES OF KEY PERSONNEL (From Section E, Block 12)	27. ROLE IN THIS CONTRACT (From Section E, Block 13)	28. EXAMPLE PROJECTS (Fill in "Example Projects Key" section below before completing table. Place "X" under project key number for participation in same or similar role.)									
		1	2	3	4	5	6	7	8	9	10
Matthew J. Morris, P.E.	District Engineer	X	X	X	X	X	X	X	X	X	X
Erin L. Tumolo, P.E.	Project Manager	X			X	X	X	X	X	X	X
Brett Rocklein, P.E.	Project Engineer						X	X		X	X

29. EXAMPLE PROJECTS KEY

NO.	TITLE OF EXAMPLE PROJECT (FROM SECTION F)	NO.	TITLE OF EXAMPLE PROJECT (FROM SECTION F)
1	Tern Bay	6	Heron Creek
2	Wentworth Estates	7	Trevesta
3	Lakeside Preserve	8	Village on the Trail
4	Willow Walk	9	Toledo Village
5	Heritage Harbour South	10	Westport

H. ADDITIONAL INFORMATION

30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

We look forward to the opportunity to be of service to the District.

I. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

31. SIGNATURE

32. DATE
4/4/25

33. NAME AND TITLE
Matthew J. Morris, P.E. – Managing Member/President

ARCHITECT-ENGINEER QUALIFICATIONS

1. SOLICITATION NUMBER *(if any)*

PART II - GENERAL QUALIFICATIONS

(If a firm has branch offices, complete for each specific branch office seeking work.)

2a. FIRM (OR BRANCH OFFICE) NAME Morris Engineering and Consulting, LLC			3. YEAR ESTABLISHED 2009	4. DUNS NUMBER
2b. STREET 6901 Professional Parkway East, Suite 103			5. OWNERSHIP a. TYPE ILC	
2c. CITY Sarasota	2d. STATE FL	2e. ZIP CODE 34240	b. SMALL BUSINESS STATUS N/A	
6a. POINT OF CONTACT NAME AND TITLE Matthew J. Morris, P.E. – Managing Member/President			7. NAME OF FIRM *(If block 2a. is a branch office)*	
6b. TELEPHONE NUMBER (941)444-6644	6c. E-MAIL ADDRESS mmorris@morrisengineering.net			

8a. FORMER FIRM NAME(S) (If any)	8b. YR ESTABLISHED	8c. DUNS NUMBER

9. EMPLOYEES BY DISCIPLINE

a. Function Code	b. Discipline	c. No. of Employees (1) FIRM	c. No. of Employees (2) BRANCH
08	CAD Technician	15	15
11	Civil Engineer	9	9
16	Construction Manager	3	3
02	Administrative	3	3
	Land Planner	2	2
	Other Employees		
	Total	31	31

10. PROFILE OF FIRM'S EXPERIENCE AND ANNUAL AVERAGE REVENUE FOR LAST 5 YEARS

a. Profile Code	b. Experience	c. Revenue Index Number *(see below)*
C06	Bayside Community Church	2
C 07	Multiple CCCL Permits	1
C10	Multiple Stand Alone Retail/Comm	4
C15	Multiple Private Development	3
H01	Marina and Dock Projects	1
H10	Multiple High-Rise Hotels	2
H11	Multiple Private Developments	6
O01	Multiple Office Parks	2
P05	Multiple DRI Projects	3
P06	Multiple Re-Zones	2
R04	Multiple Rec Amenities	1
R11	Multiple Floodplain Development	1
S04	Multiple	2
S13	Multiple	2
W01	Multiple Private Warehouses	1
W03	Multiple	2
Z01	Multiple	2
H09	Multiple ALF Facilities	3

11. ANNUAL AVERAGE PROFESSIONAL SERVICES REVENUES OF FIRM FOR LAST 3 YEARS

(Insert revenue index number shown at right)

a. Federal Work	1
b. Non-Federal Work	8
c. Total Work	8

PROFESSIONAL SERVICES REVENUE INDEX NUMBER

1. Less than $100,000
2. $100,00 to less than $250,000
3. $250,000 to less than $500,000
4. $500,000 to less than $1 million
5. $1 million to less than $2 million
6. $2 million to less than $5 million
7. $5 million to less than $10 million
8. $10 million to less than $25 million
9. $25 million to less than $50 million
10. $50 million or greater

12. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

a. SIGNATURE

b. DATE
4/4/25

c. NAME AND TITLE
Matthew J. Morris, P.E. – Managing Member/President

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

11D

West Port East Community Development District

Request for Qualifications – District Engineering Services

Competitive Selection Criteria

		Ability and Adequacy of Professional Personnel	Consultant's Past Performance	Geographic Location	Willingness to Meet Time and Budget Requirements	Certified Minority Business Enterprise	Recent, Current and Projected Workloads	Volume of Work Previously Awarded to Consultant by District	TOTAL SCORE
	weight factor	**25**	**25**	**20**	**15**	**5**	**5**	**5**	**100**
	NAME OF RESPONDENT								
1	**Morris Engineering and Consulting, LLC**								

Board Member's Signature

Date

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

12

RESOLUTION 2025-35

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the West Port East Community Development District (**"District"**), prior to June 15, 2025, a proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2025 and ending September 30, 2026 (**"Fiscal Year 2025/2026"**); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2025/2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: _____

HOUR: _____

LOCATION: Country Inn & Suites by Radisson
24244 Corporate Court
Port Charlotte, Florida 33954

3. **TRANSMITTAL; POSTING; NOTICE.** The District Manager is hereby directed to submit a copy of the proposed budget to the local general purpose unit(s) of government at least sixty (60) days prior to the hearing set above. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 2. If the District does not have its own website, the District's Secretary is directed to transmit the approved budget to the manager or administrator of the local general purpose unit(s) of government for posting on the applicable website(s). Notice of this public hearing shall be published in the manner prescribed in Florida law.

4. **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.

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

PASSED AND ADOPTED THIS 15TH DAY OF APRIL, 2025.

ATTEST:

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
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Description	Page Number(s)
General Fund Budget	1
Definitions of General Fund Expenditures	2 - 3

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Fiscal Year 2025				
	Proposed Budget FY 2025	Actual through 2/28/2025	Projected through 9/30/2025	Total Actual & Projected	Proposed Budget FY 2026
REVENUES					
Developer contribution	76,864	-	76,864	76,864	389,748
Total revenues	76,864	-	76,864	76,864	389,748
EXPENDITURES					
Professional & administrative					
Supervisors	-	-	-	-	-
Management/accounting/recording	32,000	4,000	28,000	32,000	32,000
Legal	25,000	-	25,000	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	-	-	-	-	5,500
Arbitrage rebate calculation	-	-	-	-	-
Dissemination agent	333	-	333	333	333
EMMA software service	-	-	-	-	-
Trustee	-	-	-	-	-
Telephone	133	16	117	133	133
Postage	500	-	500	500	500
Printing & binding	333	42	291	333	333
Legal advertising	7,500	-	7,500	7,500	7,500
Annual special district fee	175	-	175	175	175
Insurance	5,500	-	5,500	5,500	5,500
Contingencies/bank charges	1,500	-	1,500	1,500	1,500
Website hosting & maintenance	1,680	-	1,680	1,680	1,680
Website ADA compliance	210	-	210	210	210
Total professional & administrative	76,864	4,058	72,806	76,864	82,364
Field operations					
Field operations management	-		-	-	55,200
Landscape maintenance	-		-	-	160,248
Mulch	-		-	-	40,000
Streetlights	-		-	-	51,936
Total field operations	-	-	-	-	307,384
Total expenditures	76,864	4,058	72,806	76,864	389,748
Excess/(deficiency) of revenues over/(under) expenditures	-	(4,058)	4,058	-	-
Fund balance - beginning (unaudited)	-	-	(4,058)	-	-
Fund balance - ending (projected)					
Unassigned	-	(4,058)	-	-	-
Fund balance - ending	$ -	$ (4,058)	$ -	$ -	$ -

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

Professional & administrative

Supervisors — $ -
Statutorily set at $200 for each meeting of the Board of Supervisors not to exceed $4,800 for each fiscal year.

Management/accounting/recording — 32,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal — 25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering — 2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit — 5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation — -
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent — 333
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

EMMA software service — -

Trustee — -

Telephone — 133

Postage — 500
Telephone and fax machine.

Printing & binding — 333
Mailing of agenda packages, overnight deliveries, correspondence, etc.

Legal advertising — 7,500
Letterhead, envelopes, copies, agenda packages

Annual special district fee — 175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

Insurance — 5,500
Annual fee paid to the Florida Department of Economic Opportunity.

Contingencies/bank charges — 1,500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance — 1,680

Website ADA compliance — 210

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)	
Field operations	
Field operations management	55,200
Landscape maintenance	160,248
Mulch	40,000
Streetlights	51,936
Total expenditures	$389,748

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

13

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT
BUDGET FUNDING AGREEMENT
FY 2026

This Agreement is made and entered into as of the date of execution and by and among:

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in unincorporated Charlotte County, Florida ("**District**"), and

KL WEST PORT EXPANSION, LLC, a Florida limited liability company, and the owner of a portion of the lands within the District, and whose mailing address is 14025 Riveredge Drive, Suite 175, Tampa, Florida 33637 ("**KL Developer"**); and

JOBALIA DEVELOPMENT, LLC, a Florida limited liability company, and the owner of a portion of the lands within the District, whose mailing address is 444 Seabreeze Boulevard, Suite 805, Daytona Beach, Florida 32118 ("**Jobalia Developer**").

RECITALS

WHEREAS, the District was established pursuant to Chapter 190, Florida Statutes for the purposes of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the District has adopted the District's annual budget for Fiscal Year 2026 ("**Budget**"); and

WHEREAS, in lieu of levying an operations and maintenance assessment to fund the Budget, the District desires to obtain funding pursuant to a joint funding agreement with the two landowner(s) within the District, KL Developer and Jobalia Developer (together, "**Developer(s)**"), and the Developers are agreeable to providing such funding; and

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developers agree to make available to the District any monies ("**Funding Obligation**") necessary for the operation of the District as called for in the Budget attached hereto as **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developers' consent to such amendments to incorporate them

herein), within thirty (30) days of written request by the District. Such Funding Obligation shall only exist for actual costs associated with the Budget. Any funds provided shall be placed in the District's general checking account. These payments are made by the Developers in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District. Nothing contained herein shall constitute or be construed as a waiver of the District's right to levy assessments in the event of a funding deficit. The Funding Obligation with respect to the Budgets shall be shared among the Developers as follows:

i. **KL Developer = 71%**
ii. **Jobalia Developer = 29%**

2. **ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement among the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

3. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all of the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

4. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by any party only upon the written consent of the other(s). Any purported assignment without such consent shall be void.

5. **DEFAULT.** A default by any party under this Agreement shall entitle the other(s) to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

6. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other(s) all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

8. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

9. **ARM'S LENGTH.** This Agreement has been negotiated fully among the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10. **EFFECTIVE DATE.** The Agreement shall be effective after execution by the parties hereto.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

_____
By: _____
Its: _____

KL WEST PORT EXPANSION, LLC

_____
By: _____
Its: _____

JOBALIA DEVELOPMENT, LLC

_____
By: _____
Its: _____

EXHIBIT A: Budget

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

14

RESOLUTION 2025-22

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Port East Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Charlotte County, Florida; and

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District's records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District's local records office shall be located at:

LOCATION: _____

_____

_____

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 15th day of April, 2025.

ATTEST:

WEST PORT EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
FEBRUARY 28, 2025

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
FEBRUARY 28, 2025

	General Fund	Total Governmental Funds
ASSETS		
Due from Landowner	$ 13,500	$ 13,500
Total assets	13,500	13,500
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 4,058	$ 4,058
Landowner advance	6,000	6,000
Landowner advance- Leg Adv.	7,500	7,500
Total liabilities	17,558	17,558
Fund balances:		
Total fund balances	(4,058)	(4,058)
Total liabilities, deferred inflows of resources and fund balances	$ 13,500	$ 13,500

WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	$ -	$ -	$ 76,864	0%
Total revenues	-	-	76,864	0%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	4,000	32,000	13%
Legal	-	-	25,000	0%
Engineering	-	-	2,000	0%
Dissemination agent*	-	-	333	0%
Telephone	16	16	133	12%
Postage	-	-	500	0%
Printing & binding	42	42	333	13%
Legal advertising	-	-	7,500	0%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	1,500	0%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	-	210	0%
Total expenditures	4,058	4,058	76,864	5%
Excess/(deficiency) of revenues over/(under) expenditures	(4,058)	(4,058)	-	
Fund balances - beginning	-	-	-	
Fund balances - ending	$ (4,058)	$ (4,058)	$ -	

*These items will be realized when bonds are issued

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

A

DRAFT

MINUTES OF MEETING
WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT

A Landowners' Meeting of the West Port East Community Development District was held on February 11, 2025 at 1:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954.

Present:

Kristen Suit	District Manager
Bill Fife	Proxy Holder

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Suit called the meeting to order at 1:00 p.m.

SECOND ORDER OF BUSINESS **Affidavit/Proof of Publication**

The affidavit of publication was included for informational purposes.

THIRD ORDER OF BUSINESS **Election of Chair to Conduct Landowners' Meeting**

Ms. Suit served as Chair to conduct the Landowners' meeting.

FOURTH ORDER OF BUSINESS **Election of Supervisors [All Seats]**

A. Nominations

Mr. Fife nominated the following:

Seat 1	Bill Fife
Seat 2	Paul Martin
Seat 3	Landon Thomas
Seat 4	Mark Brumfield
Seat 5	Anand Jobalia

No other nominations were made.

B. Casting of Ballots

- **Determine Number of Voting Units Represented**

Ms. Suit stated that the CDD consists of 146.62 acres, which would equate to 147 voting units. Mr. Fife is the designated Proxy Holder for the Landowner KL Westport Expansion LLC, who owns 104.49 acres, equating to 105 voting units. Mr. Fife is eligible to cast up to 105 votes per Seat. No other Landowners, Landowner representatives or proxy holders were present to cast votes.

A total of 105 voting units were represented.

- **Determine Number of Voting Units Assigned by Proxy**

All 105 voting units were assigned by proxy to Mr. Fife.

Mr. Fife cast the following votes:

Seat 1	Bill Fife	105 votes
Seat 2	Paul Martin	105 votes
Seat 3	Landon Thomas	100 votes
Seat 4	Mark Brumfield	100 votes
Seat 5	Anand Jobalia	100 votes

C. Ballot Tabulation and Results

The ballot tabulation, results and term lengths were as follows:

Seat 1	Bill Fife	105 votes	4-year Term
Seat 2	Paul Martin	105 votes	4-year Term
Seat 3	Landon Thomas	100 votes	2-year Term
Seat 4	Mark Brumfield	100 votes	2-year Term
Seat 5	Anand Jobalia	100 votes	2-year Term

FIFTH ORDER OF BUSINESS Landowners' Questions/Comments

There were no Landowners' questions or comments.

SIXTH ORDER OF BUSINESS Adjournment

The meeting adjourned at 1:16 p.m.

67
68
69 _____ _____
70 Secretary/Assistant Secretary Chair/Vice Chair

WEST PORT EAST

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

B

MINUTES OF MEETING
WEST PORT EAST
COMMUNITY DEVELOPMENT DISTRICT

An Organizational Meeting of the West Port East Community Development District was held on February 11, 2025, immediately following the adjournment of the Landowners' Meeting, scheduled to commence at 1:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954.

Present:

Paul Martin	Chair
Bill Fife	Vice Chair Assistant Secretary
Landon Thomas	Assistant Secretary
Mark Brumfield	Assistant Secretary
Anand Jobalia	Assistant Secretary

Also present:

Kristen Suit	District Manager
Jere Earlywine	District Counsel
Steve Sanford (via telephone)	Bond Counsel
Ethan Bullock (via telephone)	Jobalia Group

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Suit called the meeting to order at 1:20 p.m. She stated that the Landowners' Election was held just prior to this meeting. She recapped the Landowners' Election results, as follows:

Seat 1	Bill Fife	105 votes	4-year Term
Seat 2	Paul Martin	105 votes	4-year Term
Seat 3	Landon Thomas	100 votes	2-year Term
Seat 4	Mark Brumfield	100 votes	2-year Term
Seat 5	Anand Jobalia	100 votes	2-year Term

Supervisors-Elect Mr. Bill Fife, Mr. Paul Martin, Mr. Landon Thomas, Mr. Mark Brumfield and Mr. Anand Jobalia, who were just elected at the Landowners' Meeting, were present.

SECOND ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

PART 1: GENERAL DISTRICT ITEMS

GENERAL DISTRICT ITEMS

THIRD ORDER OF BUSINESS **Administration of Oath of Office to Elected Board of Supervisors (the following will be provided in a separate package)**

Ms. Suit, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Bill Fife, Mr. Paul Martin, Mr. Landon Thomas, Mr. Mark Brumfield and Mr. Anand Jobalia. She provided and she and Mr. Earlywine explained the following items:

A. Updates and Reminders: Ethics Training for Special District Supervisors and Form 1

B. Membership, Obligations and Responsibilities

C. Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

Mr. Earlywine stated that the Board Members will complete Form 8B and it will be held and attached to the meeting minutes, when necessary, if a conflict arises.

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2025-01, Ratifying the Actions of the District Manager and District Staff in Noticing the Landowners' Meeting; Providing a Severability Clause; and Providing an Effective Date**

Ms. Suit presented Resolution 2025-01.

On MOTION by Mr. Thomas and seconded by Mr. Martin, with all in favor, Resolution 2025-01, Ratifying the Actions of the District Manager and District

Staff in Noticing the Landowners' Meeting; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2025-02, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date**

Ms. Suit presented Resolution 2025-02. The Landowners' Election results, which were specified during the First Order of Business, will be inserted into Sections 1 and 2 of the Resolution.

On MOTION by Mr. Fife and seconded by Mr. Thomas, with all in favor, Resolution 2025-02, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS **Consideration of Resolution 2025-03, Electing Certain Officers of the District, and Providing for an Effective Date**

Ms. Suit presented Resolution 2025-03. Mr. Fife nominated the following slate:

Chair	Paul Martin
Vice Chair	Bill Fife
Secretary	Craig Wrathell
Assistant Secretary	Landon Thomas
Assistant Secretary	Mark Brumfield
Assistant Secretary	Anand Jobalia
Assistant Secretary	Kristen Suit
Treasurer	Craig Wrathell
Assistant Treasurer	Jeffrey Pinder

No other nominations were made.

On MOTION by Mr. Thomas and seconded by Mr. Brumfield, with all in favor, Resolution 2025-03, Electing Certain Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

PART 2: CONSENT AGENDA (ORGANIZATIONAL ITEMS, BANKING ITEMS & BUDGETARY ITEMS)

ORGANIZATIONAL ITEMS

SEVENTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Organizational Items:**

The following Consent Agenda Items were presented:

A. Resolution 2025-04, Appointing and Fixing the Compensation of the District Manager and Methodology Consultant; Providing an Effective Date

- **Agreement for District Management Services: Wrathell, Hunt and Associates, LLC**

B. Resolution 2025-05, Appointing District Counsel for the District, and Authorizing Compensation; and Providing for an Effective Date

- **Fee Agreement: Kutak Rock LLP**

C. Resolution 2025-06, Designating a Registered Agent and Registered Office of the District, and Providing for an Effective Date

D. Resolution 2025-07, Appointing an Interim District Engineer for the West Port East Community Development District, Authorizing Its Compensation and Providing for an Effective Date

- **Interim Engineering Services Agreement: Morris Engineering and Consulting, LLC**

E. Authorization of Request for Qualifications (RFQ) for Engineering Services

F. Board Member Compensation: 190.006 (8), F.S.

The Board Members declined compensation.

G. Resolution 2025-08, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date

H. Resolution 2025-09, Setting Forth the Policy of the District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers, and Providing for an Effective Dat

- **Authorization to Obtain General Liability and Public Officers' Insurance**

I. Resolution 2025-10, Providing for the Public's Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date

J. Resolution 2025-11, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date

K. Resolution 2025-12, Granting the Chair and Vice Chair the Authority to Execute Real and Personal Property Conveyance and Dedication Documents, Plats and Other Documents Related to the Development of the District's Improvements; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date

L. Resolution 2025-13, Ratifying, Confirming and Approving the Recording of the Notice of Establishment for the District; and Providing for an Effective Date

M. Authorization of Request for Proposals (RFP) for Annual Audit Services

- **Designation of Board of Supervisors as Audit Committee**

N. Strange Zone, Inc. Quotation #M24-1044 for District Website Design, Maintenance and Domain Web-Site Design Agreement

O. ADA Site Compliance Proposal for Website Compliance Shield, Accessibility Policy and One (1) Annual Technological Audit

P. Resolution 2025-14, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date

Q. Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]

BANKING ITEMS

EIGHTH ORDER OF BUSINESS **Consideration of the following Consent Agenda Banking Items:**

The following Consent Agenda Items were presented:

A. Resolution 2025-15, Directing the District Manager to Establish a Local Bank Account and Appoint Signors on the Account; and Providing an Effective Date

B. Resolution 2025-16, Authorizing the District Manager or Treasurer to Execute the Public Depositor Report; Authorizing the Execution of Any Other Financial Reports as Required by Law; Providing for an Effective Date

BUDGETARY ITEMS

NINTH ORDER OF BUSINESS **Consideration of the following Consent Agenda Budgetary Items:**

The following Consent Agenda Items were presented:

A. Fiscal Year 2024/2025 Budget Funding Agreement

B. Resolution 2025-17, Adopting the Alternative Investment Guidelines for Investing Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in Accordance with Section 218.415(17), Florida Statutes

C. Resolution 2025-18, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for an Effective Date

D. Resolution 2025-19, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date

E. Resolution 2025-20, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

F. Resolution 2025-21, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date

On MOTION by Mr. Fife and seconded by Mr. Thomas, with all in favor, the Consent Agenda Items listed in the Seventh, Eighth and Ninth Orders of Business, were adopted, approved, ratified and/or accepted.

PART 3: NON-CONSENT AGENDA (ORGANIZATIONAL ITEMS, BANKING ITEMS & BUDGETARY ITEMS)

ORGANIZATIONAL ITEMS

TENTH ORDER OF BUSINESS **Consideration of the Following Non-Consent Agenda Organizational Items:**

A. Resolution 2025-22, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

B. Resolution 2025-23, to Designate Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date

I. Rules of Procedure

II. Notices of Rule Development and Rulemaking

Ms. Suit presented Resolution 2025-23 and the Rules of Procedure and the Notices.

On MOTION by Mr. Martin and seconded by Mr. Thomas, with all in favor, Resolution 2025-23, to Designate April 15, 2025 at 12:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954, as the Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date, was adopted.

C. Resolution 2025-24, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date

This item was deferred.

BANKING ITEMS

ELEVENTH ORDER OF BUSINESS **Consideration of the Following Non-Consent Agenda Banking Item:**

A. Resolution 2025-25, Designating a Public Depository for Funds of the District and Providing an Effective Date

On MOTION by Mr. Fife and seconded by Mr. Thomas, with all in favor, Resolution 2025-25, Designating Truist Bank as a Public Depository for Funds of the District and Providing an Effective Date, was adopted.

BUDGETARY ITEMS

TWELFTH ORDER OF BUSINESS **Consideration of the following Non-Consent Agenda Budgetary Items:**

A. Resolution 2025-26, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Severability; and Providing for an Effective Date

Ms. Suit presented Resolution 2025-26. She reviewed the proposed Fiscal Year 2025 budget, which will be Landowner-funded, with expenses funded as they are incurred.

On MOTION by Mr. Fife and seconded by Ms. Thomas, with all in favor, Resolution 2025-26, Approving a Proposed Budget for Fiscal Year 2024/2025, and Setting a Public Hearing Thereon Pursuant to Florida Law on April 15, 2025 at 12:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954; Addressing Severability; and Providing for an Effective Date, was adopted.

B. Resolution 2025-27, Authorizing an Individual Designated by the Board of Supervisors to Act as the District's Purchasing Agent for the Purpose of Procuring, Accepting, and Maintaining Any and All Construction Materials Necessary for the Construction, Installation, Maintenance or Completion of the District's Infrastructure Improvements as Provided in the District's Adopted Improvement Plan; Providing for the Approval of a Work Authorization; Providing for Procedural Requirements for the Purchase of Materials; Approving the Form of a Purchase Requisition Request; Approving the Form of a Purchase Order; Approving the Form of a Certificate of Entitlement; Authorizing the Purchase of Insurance; Providing a Severability Clause; and Providing an Effective Date

Ms. Suit presented Resolution 2025-27.

On MOTION by Mr. Martin and seconded by Mr. Fife, with all in favor, Resolution 2025-27, Authorizing an Individual Designated by the Board of Supervisors to Act as the District's Purchasing Agent for the Purpose of Procuring, Accepting, and Maintaining Any and All Construction Materials Necessary for the Construction, Installation, Maintenance or Completion of the District's Infrastructure Improvements as Provided in the District's Adopted Improvement Plan; Providing for the Approval of a Work Authorization; Providing for Procedural Requirements for the Purchase of Materials; Approving the Form of a Purchase Requisition Request; Approving the Form of a Purchase Order; Approving the Form of a Certificate of Entitlement; Authorizing the Purchase of Insurance; Providing a Severability Clause; and Providing an Effective Date, was adopted.

PART 4: BOND FINANCING & PROJECT RELATED MATTERS

FINANCING RELATED MATTERS

THIRTEENTH ORDER OF BUSINESS **Consideration of the following Bond Financing Related Items:**

Ms. Suit presented the following items:

A. Bond Financing Team Funding Agreement

Discussion ensued regarding the Developer entities that will be involved and potential percentage splits in the fiscal year budget.

Budget funding requests will be sent to Mr. Martin.

On MOTION by Mr. Fife and seconded by Mr. Brumfield, with all in favor, the Bond Financing Team Funding Agreement, in substantial form, was approved.

B. Engagement of Bond Financing Professionals

I. Underwriter/Investment Banker: FMSbonds, Inc.

On MOTION by Mr. Thomas and seconded by Mr. Brumfield, with all in favor, the FMSbonds, Inc., Agreement for Underwriter Services and Rule G-17 Disclosure Letter, was approved.

II. Bond Counsel: Greenberg Traurig, P.A.

On MOTION by Mr. Thomas and seconded by Mr. Brumfield, with all in favor, the Greenberg Traurig P.A. Engagement Letter to serve as Bond Counsel, was approved.

III. Trustee, Paying Agent and Registrar: Regions Bank

On MOTION by Mr. Fife and seconded by Mr. Thomas, with all in favor, the Regions Bank Engagement Letter to serve as Trustee, Paying Agent and Registrar, was approved.

C. Resolution 2025-28, Designating a Date, Time, and Location of a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date

Ms. Suit presented Resolution 2025-28. This Resolution enables placement of the assessments on the tax bill utilizing the services of the Property Appraiser and Tax Collector.

On MOTION by Mr. Fife and seconded by Mr. Thomas, with all in favor, Resolution 2025-28, Designating a Date, Time, and Location of April 15, 2025 at 12:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court,

Port Charlotte, Florida 33954 for a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date, was adopted.

D. Presentation of Master Engineer's Report

Mr. Earlywine presented the Master Engineer's Report and noted the following:

- The estimated Capital Improvement Plan (CIP) cost is $36,575,000
- The CIP includes all the typical infrastructure, infrastructure improvements for the development, such as roadway improvements; stormwater management system, utilities, etc.
- The Master Engineer's Report contains all the findings necessary to proceed with bond issuance and assessments, including that the project is feasible, consistent with project approvals, and that the costs are accurate based on current market conditions.
- The Report notes some off-site improvements that are necessary to the CDD, primarily related to roadways and some off-site maintenance responsibilities, such as for canals, etc.

On MOTION by Mr. Fife and seconded by Mr. Martin, with all in favor, the Master Engineer's Report, in substantial form and for noticing purposes for the assessment hearing and for bond validation purposes, was approved.

E. Presentation of Master Special Assessment Methodology Report

Ms. Suit distributed and presented the Master Special Assessment Methodology Report. She reviewed the pertinent information found in each section and discussed the Development Program, CIP, Financing Program, Assessment Methodology, lienability tests, special and peculiar benefits to the units and the True-up Mechanism. She noted the following:

- This Methodology presents the projections for financing the CIP described in the Engineer's Report and describes the method for the allocation of special benefits and the apportionment of special assessment debt.

- The CIP needed to serve the Development is projected to consist of stormwater management, roadways, water & wastewater systems, hardscape/landscape/irrigation, amenities (parks), and off-site improvements.
- The CIP costs are estimated by the District Engineer at $36,575,000.
- The proposed financing plan provides for the issuance of the Bonds in the approximate principal amount of $50,370,000 to finance approximately $36,575,000 in CIP costs.
- The current development plan envisions a total of 642 residential dwelling units to be developed over a multi-year period in one or more development phases. The units consist of three residential project types.

Ms. Suit reviewed the Appendix Tables, which detail the Development Plan, CIP, Preliminary Sources and Uses of Funds, Benefit Allocation and the Bond Assessment Apportionment.

Mr. Earlywine stated the Methodology finds that there is sufficient benefit from the project to justify the assessments and finds that the assessments are fairly and reasonably allocated across the product types.

On MOTION by Mr. Thomas and seconded by Mr. Jobalia, with all in favor, the Master Special Assessment Methodology Report, in substantial form and for noticing purposes for the assessment hearing and for bond validation purposes, was approved.

F. Resolution 2025-29, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion to Be Paid by Assessments, and the Manner and Timing in Which the Assessments are to Be Paid; Designating the Lands Upon Which the Assessments Shall Be Levied; Providing For An Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date

Ms. Suit presented Resolution 2025-29 and read the title.

On MOTION by Mr. Martin and seconded by Mr. Thomas, with all in favor, Resolution 2025-29, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion to Be Paid by Assessments, and the Manner and Timing in Which the Assessments are to Be Paid; Designating the Lands Upon Which the Assessments Shall Be Levied; Providing For An Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings on April 15, 2025 at 12:00 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date, was adopted.

G. Resolution 2025-30, Authorizing the Issuance of Not to Exceed $50,370,000 Aggregate Principal Amount of West Port East Community Development District Special Assessment Bonds, in One or More Series, to Pay All or a Portion of the Design, Acquisition and Construction Costs of Certain Public Infrastructure Improvements, Including, But Not Limited to, Stormwater Management and Control Facilities, Including, But Not Limited to, Related Earthwork and any Conveyance Of Interests in Real Property Relating Thereto; Water, Wastewater and Reclaimed Water Systems Including Connection Fees, if Applicable; Hardscaping, Landscaping and Irrigation in Public Rights-of-Way; Roadway Improvement Including Impact Fees, if Applicable; Recreational Amenities and Related Incidental Costs; Reclaimed Water Facilities; the Differential Cost of Undergrounding Electric Utilities Including Professional Fees (Collectively, the "Project"), Pursuant to Chapter 190, Florida Statutes, as Amended; Providing for the Appointment of a Trustee; Approving the Form And Authorizing The Execution and Delivery of a Master Trust Indenture And Supplemental Trust Indenture in Substantially the Forms Attached Hereto; Providing that Such Bonds Shall Not Constitute a Debt, Liability or Obligation of the West Port East Community Development District (Except as Otherwise Provided Herein), Charlotte County, Florida, the State of Florida or of any Other Political Subdivision Thereof, But Shall Be Payable Solely From Special Assessments Assessed And Levied on the Property Within

the District Benefited by the Project and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for Other Related Matters

Mr. Sanford presented Resolution 2025-30, known as the Bond Validation Resolution, which accomplishes the following:

- Approves issuance of a principal amount of bonds in a not-to-exceed amount of $50,370,000 in one or more series.
- Appoints Regions Bank as the Trustee, Registrar and Paying Agent.
- Approves the form of the Master Trust Indenture, along with the form of Supplemental Trust Indentures.
- Authorizes District Counsel to file for bond validation.

On MOTION by Mr. Martin and seconded by Mr. Thomas, with all in favor, Resolution 2025-30, Authorizing the Issuance of Not to Exceed $50,370,000 Aggregate Principal Amount of West Port East Community Development District Special Assessment Bonds, in One or More Series, to Pay All or a Portion of the Design, Acquisition and Construction Costs of Certain Public Infrastructure Improvements, Including, But Not Limited to, Stormwater Management and Control Facilities, Including, But Not Limited to, Related Earthwork and any Conveyance Of Interests in Real Property Relating Thereto; Water, Wastewater and Reclaimed Water Systems Including Connection Fees, if Applicable; Hardscaping, Landscaping and Irrigation in Public Rights-of-Way; Roadway Improvement Including Impact Fees, if Applicable; Recreational Amenities and Related Incidental Costs; Reclaimed Water Facilities; the Differential Cost of Undergrounding Electric Utilities Including Professional Fees (Collectively, the "Project"), Pursuant to Chapter 190, Florida Statutes, as Amended; Providing for the Appointment of a Trustee; Approving the Form And Authorizing The Execution and Delivery of a Master Trust Indenture And Supplemental Trust Indenture in Substantially the Forms Attached Hereto; Providing that Such Bonds Shall Not Constitute a Debt, Liability or Obligation of the West Port East Community Development District (Except as Otherwise Provided Herein), Charlotte County, Florida, the State of Florida or of any Other Political Subdivision Thereof, But Shall Be Payable Solely From Special Assessments Assessed And Levied on the Property Within the District Benefited by the Project and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for Other Related Matters, was adopted.

PROJECT RELATED ITEMS

FOURTEENTH ORDER OF BUSINESS **Consideration of the following Project Related Items:**

A. Temporary Construction Easement

B. Acquisition Agreement

Mr. Earlywine stated that the Agreements will be updated to add another Developer, if necessary.

On MOTION by Mr. Thomas and seconded by Mr. Jobalia, with all in favor, the Temporary Construction Easement and the Acquisition Agreement, both in substantial form, were approved.

FIFTEENTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel: Kutak Rock LLP

B. District Engineer (Interim): Morris Engineering and Consulting, LLC

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

There were no District Counsel, District Engineer or District Manager reports.

The next meeting will be held on April 15, 2025 at 12:00 p.m.

SIXTEENTH ORDER OF BUSINESS **Board Members' Comments/Requests**

There were no Board Members' comments or requests.

SEVENTEENTH ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

EIGHTEENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Martin and seconded by Mr. Thomas, with all in favor, the meeting adjourned at 2:22 p.m.

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503 _____ _____
504 Secretary/Assistant Secretary Chair/Vice Chair