

New Port - Tampa Bay Community Development District

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The following is the proposed agenda for the Board of Supervisors Meeting of the New Port Tampa Bay Community Development District ("District"), scheduled to be held on **Thursday, October 19, 2023, at 11:00 a.m. at 1510 W. Cleveland Street, Tampa, Florida, 33606. The attendance of three Board Members is required to constitute a quorum.**

To attend the meeting by phone, please use the below conference call information:

Call in number: 1-844-621-3956

Passcode: 2539 895 0958 #

PROPOSED BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Roll Call to confirm Quorum
- 1. Consideration of the July 20, 2023, Board of Supervisors' Meeting Minutes

General Business Matters

2. Consideration of Resolution 2024-01, Adopting a Revised Budget for FY 2023
3. Consideration of FY 2023 Audit Engagement Letter
4. Consideration of First Addendum to the Agreement for Reimbursement and Coordination of Public Grants for Marina Project
5. Discussion Regarding Signage
6. Discussion Regarding Events
7. Ratification of Payment Authorizations FY2023-137-143
8. Ratification of Series 2021 Bonds Requisitions Nos. 32 – 34
9. Ratification of Westshore Marina District Phase 1 Master Infrastructure Improvements Payment Authorization No. 240
10. Review of District Financial Position

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
- Audience Comments
- Supervisors Requests

Adjournment



**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Minutes

MINUTES OF MEETING

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT CONTINUED BOARD OF SUPERVISORS' MEETING MINUTES

Thursday, July 20, 2023, at 10:00 AM

1510 W. Cleveland Street, Tampa, Florida 33606

Board Members in attendance:

Kevin Mays	Vice Chairman
Britney Mroczkowski	Assistant Secretary
Dominic Pickering	Assistant Secretary

Also present:

Jane Gaarlandt	PFM	
Venessa Ripoll	PFM	(via phone)
Amy Champagne	PFM	(via phone)
Vivek Babbar	Straley Robin Vericker	
Mike Eckert	Kutak Rock	
Chris Bodie	Site Serve	(via phone)
Debbie Ferry	Public	(via phone)

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Gaarlandt called the New Port - Tampa Bay Community Development District Continued Board of Supervisors Meeting to order at 10:01 a.m. Those in attendance are outlined above.

Public Comment Period

There were no public comments.

Consideration of the April 20, 2023, Board of Supervisors' Meeting Minutes

The Board reviewed the minutes.

On MOTION by Mr. Mays, seconded by Ms. Mroczkowski, with all in favor, the Board of Supervisors for the New Port -Tampa Bay Community Development District approved the April 20, 2023, Board of Supervisors' Meeting Minutes.

Consideration of Resolution 2023-05, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024

Ms. Gaarlandt noted that the proposed schedule is in line with the current quarterly schedule with meetings on the third Thursday of the month at 11:00 a.m.

On MOTION by Mr. Mays, seconded by Ms. Mroczkowski, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District approved Resolution 2023-05, Adopting the Annual Meeting Schedule for Fiscal Year 2023-2024.

Review of Letter from the Hillsborough County Supervisor of Elections

Ms. Gaarlandt stated that the number of registered voters for the District, as of April 15, 2023, is 940.

SECOND ORDER OF BUSINESS

General Business Matters

Public Hearing on the Adoption of the District's Annual Budget

- Public Comments and Testimony

- Board Comments

A. Consideration of Resolution 2023-06, Adopting the Fiscal Year 2024 Budget and Appropriating Funds

B. Consideration of Resolution 2023-07, Levying O&M

Assessments and Certifying an Assessment Roll

On MOTION by Mr. Mays, seconded by Ms. Mroczkowski, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District opened the public hearing.

There were no public comments. Ms. Gaarlandt noted that there were no changes to the Budget from the proposed budget presented at the previous meeting.

On MOTION by Ms. Mroczkowski, seconded by Mr. Pickering, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District closed the public hearing.

On MOTION by Mr. Mays, seconded by Mr. Pickering, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District approved Resolution 2023-06, Adopting the Fiscal Year 2024 Budget and Appropriating Funds.

On MOTION by Mr. Mays, seconded by Ms. Mroczkowski, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District approved Resolution 2023-07, Levying O&M Assessments and Certifying an Assessment Roll.

Review and Acceptance of Fiscal Year 2022 Audit Report

On MOTION by Ms. Mroczkowski, seconded by Mr. Mays, with all in favor, the Board of Supervisors for the New Port - Tampa Bay Community Development District accepted the Fiscal Year 2022 Audit Report.

Ratification of Payment Authorizations FY2023-128 –136

On MOTION by Mr. Mays, seconded by Mr. Pickering, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District ratified Payment Authorizations FY2023-128 –136.

**Ratification of Series 2021 Bonds
Requisition No. 31**

On MOTION by Mr. Mays, seconded by Mr. Pickering, with all in favor, the Board of Supervisors for the New Port-Tampa Bay Community Development District ratified the Series 2021 Bonds Requisition No. 31.

**Consideration of Westshore
Marina District Phase 1 Master
Infrastructure Improvements
Payment Authorization Nos. 236 -
239**

On MOTION by Mr. Mays, seconded by Ms. Mroczkowski, with all in favor, the Board of Supervisors for the New Port - Tampa Bay Community Development approved the Westshore Marina District Phase 1 Master Infrastructure Improvements Payment Authorization Nos. 236 - 239.

**Review of District Financial
Position**

The Board reviewed the District's financial position. No action was required by the Board.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – No report.

District Manager – Ms. Gaarlandt stated that the next meeting is scheduled for October 19, 2023, at 11:00 a.m.

**Supervisor Requests and
Audience Comments**

There were no supervisor requests at this time.

FOURTH ORDER OF BUSINESS

Adjournment

There was no other business to discuss, Ms. Gaarlandt requested a motion to adjourn.

On MOTION by Mr. Mays, seconded by Ms. Mroczkowski, with all in favor, the July 20, 2023, Continued Board of Supervisors Meeting for the New Port - Tampa Bay Community Development District was adjourned at 10:12 a.m.

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-01,
Adopting a Revised Budget
for FY 2023

RESOLUTION 2024-01

THE REVISED ANNUAL APPROPRIATION RESOLUTION OF THE NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE REVISED ANNUAL APPROPRIATIONS AND ADOPTING THE REVISED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023

WHEREAS, the New Port Tampa Bay Community Development District Board of Supervisors (the “Board”) previously approved and adopted an annual budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Board now desires to revise the annual budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the 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 Proposed Budget projects 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 NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT;

1. BUDGET

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budgets, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budgets, attached hereto as Exhibit “A,” are hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, 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 for fiscal year 2022-2023.

- ## 2. APPROPRIATIONS

TOTAL GENERAL FUND	\$
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TOTAL ALL FUNDS	\$
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- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

2

4. EFFECTIVE DATE

This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON OCTOBER 19, 2023.

Attest:

**New Port-Tampa Bay Community
Development District**

Print Name: _____
Secretary / Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

EXHIBIT A
New-Port Tampa Bay Community Development District
Proposed Revised Fiscal Year 2023 Annual Operations & Maintenance Budget

	Actual Through 9/30/23	FY 2023 Adopted Budget	FY 2023 Proposed Revised Budget	Change
<u>Revenues</u>				
On-Roll Assessments	\$90,875.41	\$88,855.00	\$88,855.00	\$0.00
Interest Income	568.09	0.00	0.00	
Net Revenues	\$91,443.50	\$88,855.00	\$88,855.00	
<u>General & Administrative Expenses</u>				
Public Officials' Liability Insurance	\$2,629.00	\$2,850.00	\$2,850.00	\$0.00
General Insurance	4,883.00	6,000.00	6,000.00	\$0.00
Bond Trustee Services	4,148.37	5,000.00	5,000.00	\$0.00
District Management Fees	15,000.00	15,000.00	15,000.00	\$0.00
Assessment Administration	10,000.00	10,000.00	10,000.00	\$0.00
Arbitrage	0.00	500.00	500.00	\$0.00
Reamortization Schedule	0.00	500.00	500.00	\$0.00
Disclosure Agent	5,000.00	5,000.00	5,000.00	\$0.00
Engineering Fees	0.00	5,000.00	2,500.00	\$2,500.00
District Counsel	4,908.80	15,000.00	15,000.00	\$0.00
Audit Fees	4,200.00	5,000.00	5,000.00	\$0.00
Legal Advertising	917.81	2,500.00	2,500.00	\$0.00
Website Maintenance Fee	1,890.00	2,580.00	2,580.00	\$0.00
Utilities	12,782.81	12,000.00	14,500.00	(\$2,500.00)
Miscellaneous Charges	47.18	1,425.00	1,425.00	\$0.00
Dues, Licenses & Fees	175.00	500.00	500.00	\$0.00
Total General & Administrative Expenses	\$66,581.97	\$88,855.00	\$88,855.00	\$0.00

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

FY 2023 Audit Engagement Letter



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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August 30, 2023

To Board of Supervisors
New Port Tampa Bay Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide New Port Tampa Bay Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund (general, debt service, capital projects, and special revenue funds), including the related notes to the financial statements, which collectively comprise the basic financial statements of New Port Tampa Bay Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

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

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

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

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

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING LLC., 3501 QUADRANGLE BLVD., STE 270, ORLANDO, FL 32817, 407-723-5900, RECORDREQUEST@PFM.COM.

Our fee for these services will not exceed \$4,400 for the September 30, 2023, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, for fiscal year ended September 30, 2023, we will deliver a draft audit to the District no later than May 1, 2024 and a final audit report no later than June 15, 2024. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than January 15, 2024, in order for us to deliver a draft audit to the District no later than May 1, 2024 and a final audit report no later than June 15, 2024.

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to New Port Tampa Bay Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of New Port Tampa Bay Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

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

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

First Addendum to the Agreement for
Reimbursement and Coordination of Public
Grants for Marina Project

First Addendum to the Agreement for Reimbursement and Coordination of Public Grants for Marina Project

This First Addendum to the Agreement for Reimbursement and Coordination of Public Grants for Marina Project (this “**Addendum**”) is made and entered into as of October 19, 2023, by and between the **New Port - Tampa Bay Community Development District** (the “**District**”), **New Port Tampa CDD Holdings, LLC**, a Delaware limited liability company (“**New Port**”), and **Westshore Marina Developer, LLC** a Delaware limited liability company (“**Developer**”).

Background Information:

The District and the New Port entered into the *Agreement for Reimbursement and Coordination of Public Grants for Marina Project dated April 10, 2018* (the “**Agreement**”). Unless otherwise expressly defined herein, capitalized terms used herein have the meanings assigned to them in the Agreement.

The Developer is developing certain property in the District. The Developer made payments to the contractors of the Marina Project and such documentation was provided to the administrator for the Grants. The Developer was not a party to the Agreement, and this created a discrepancy in the record, and the administrator of the Grants recommended that the parties enter into an agreement to reconcile these facts and evidence that the District will reimburse Developer following receipt of payment to the District from the Grants. The parties agree that it is fair, reasonable, and desirable for the District to reimburse Developer from proceeds from the Grants.

The parties each have the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated by reference as a material part of this Addendum.
2. **Replacement of Section 2 of the Agreement.** Section 2 of the Agreement is hereby replaced with the following:
 2. **Reimbursement.** Within 5 business days of receiving proceeds from the Grants, the District shall take all actions necessary to cause and deliver payment to the Developer the proceeds from any and all Grants.
3. **Addition of Developer as a Party to the Agreement.** The Developer is hereby added as a party to the Agreement and is entitled to all rights and obligations of New Port under the Agreement, without New Port waiving or releasing any of its rights or obligations.
4. **Ratification of all Other Terms of the Agreement.** Except as hereby modified, the terms and conditions of the Agreement are hereby ratified and confirmed.

[Signature Page to Follow]

IN WITNESS WHEREOF the undersigned have executed this Addendum effective as of the date written above.

**New Port -Tampa Bay
Community Development District**

Name: _____
Chair/ Vice Chair of the Board of Supervisors

New Port Tampa CDD Holdings, LLC
a Delaware limited liability company

Name: _____
Title: _____

Westshore Marina Developer, LLC
a Delaware limited liability company

Name: _____
Title: _____

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Signage Discussion

NEW PORT – TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT

Events Discussion

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations FY2023-137-143

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 137

7/13/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	Business Observer Legal Advertising on 06/30/23	23-01949H	\$ 67.81
2	PFM Group Consulting Disclosure Fee S2021A: 04/01/23-06/30/23	125981	\$ 1,250.00
Subtotal			\$ 1,317.81
TOTAL			\$ 1,317.81

Assistant Secretary



Chairman / Vice Chairman

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 138

7/31/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	Spark Energy Gas (paid online) 4900 Bridge Street; Service 06/08/23-07/07	478351	\$ 7.53
2	Straley Robin Vericker District Counsel Through 07/10/2023	23391	\$ 1,178.50
3	TECO (paid online) 4900 Bridge St; 06/07/23-0/06/23 4900 Bridge St; 06/08/23-07/07/23	Acct: 221003010701 Acct: 221003123215	\$ 1,157.59 \$ 32.56
4	VGlobalTech Monthly Website Fee: Jun 2023	5080	\$ 110.00
Subtotal			\$ 2,486.18
TOTAL			\$ 2,486.18

Assistant Secretary



Chairman / Vice Chairman

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 139

8/10/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	PFM Group Consulting		
	District Management Fee: July 2023	DM-07-2023-34	\$ 1,250.00
	Postage: June 2023	OE-EXP-07-2023-26	\$ 1.20
TOTAL			\$ 1,251.20

Assistant Secretary



Chairman / Vice Chairman

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 140

8/25/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	PFM Group Consulting District Management Fee: Aug 2023	DM-08-2023-34	\$ 1,250.00
2	Spark Energy Gas (paid online) 4900 Bridge Street; Service 07/08/23-08/07/23	482296	\$ 7.53
3	TECO (paid online) 4900 Bridge St; 07/07/23-08/04/23 4900 Bridge St; 07/08/23-08/07/23	Acct: 221003010701 Acct: 221003123215	\$ 1,100.11 \$ 32.56
TOTAL			\$ 2,390.20

Venessa Ripoll
Assistant Secretary


Chairman / Vice Chairman

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

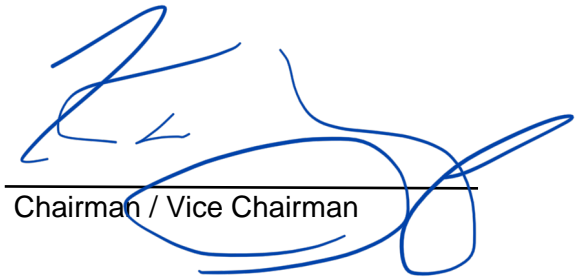
Payment Authorization 141

8/31/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	Straley Robin Vericker District Counsel Through 08/15/2023	23525	\$ 662.50
TOTAL			\$ 662.50


Assistant Secretary


Chairman / Vice Chairman

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 142

9/15/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	PFM Group Consulting		
	District Management Fee: September 2023	DM-09-2023-34	\$ 1,250.00
	Postage/FedEx: July 2023	OE-EXP-08-2023-23	\$ 13.06
	Postage: August 2023	OE-EXP-09-2023-23	\$ 3.78
2	Spark Energy Gas (paid online)		
	4900 Bridge Street; Service 08/08/23-09/07/23	485081	\$ 7.53
3	TECO (paid online)		
	4900 Bridge St; 08/05/23-09/06/23	Acct: 221003010701	\$ 1,306.93
	4900 Bridge St; 08/08/23-09/07/23	Acct: 221003123215	\$ 32.56
TOTAL			\$ 2,613.86

Assistant Secretary

Chairman Vice Chairman

**NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 143

9/28/2023

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Item No.	Payee	Invoice #	FY 2023
1	PFM Group Consulting Disclosure Fee S2021A: 07/01/23-09/30/23	126961	\$ 1,250.00
TOTAL			\$ 1,250.00

Assistant Secretary



Chairman / Vice Chairman

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Series 2021 Bonds
Requisitions Nos. 32 – 34

EXHIBIT B
FORM OF REQUISITION
2021 ACQUISITION AND CONSTRUCTION ACCOUNT

New Port - Tampa Bay Community Development District
Hillsborough County, Florida

U.S. Bank National Association, as Trustee
Orlando, Florida

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

The undersigned, a Responsible Officer of the New Port - Tampa Bay Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of February 1, 2006, as supplemented by that certain Second Supplemental Trust Indenture dated as of February 1, 2021 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture);

- (A) Requisition Number; 32 (Plaza application 35)
- (B) Name of Payee; Plaza Construction Group Florida LLC
- (C) Amount Payable; \$79,133.10
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):
- (E) Account from which disbursement to be made: 2021 Acquisition and Construction Account

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District;
2. each disbursement set forth above is a proper charge against the Account referenced in "E" above;

3. each disbursement set forth above was incurred in connection with the Cost of the 2021 Project;
4. each disbursement represents a Cost of the 2021 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

NEW PORT - TAMPA BAY COMMUNITY
DEVELOPMENT DISTRICT

By:


Responsible Officer

Date: May 22, 2023

The undersigned District Engineer hereby certifies that; (i) this disbursement is for the Cost of the 2021 Project and is consistent with the report of the District Engineer, as such report has been amended or modified; (ii) that the portion of the 2021 Project improvements being acquired from the proceeds of the 2021 Bonds have been completed in accordance with the plans and specifications therefor; (iii) the 2021 Project improvements subject to this disbursement are constructed in a sound workmanlike manner and in accordance with industry standards; (iv) the purchase price being paid by the District for the 2021 Project improvements being acquired pursuant to this disbursement is no more than the lesser of the fair market value of such improvements and the actual Cost of construction of such improvements; and (v) the plans and specifications for the 2021 Project improvements subject to this disbursement have been approved by all Regulatory Bodies required to approve them.



7/13/2023

District Engineer

EXHIBIT B
FORM OF REQUISITION
2021 ACQUISITION AND CONSTRUCTION ACCOUNT

New Port - Tampa Bay Community Development District
Hillsborough County, Florida

U.S. Bank National Association, as Trustee
Orlando, Florida

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

The undersigned, a Responsible Officer of the New Port - Tampa Bay Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of February 1, 2006, as supplemented by that certain Second Supplemental Trust Indenture dated as of February 1, 2021 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture);

- (A) Requisition Number; 33 (Plaza application 36)
- (B) Name of Payee; Plaza Construction Group Florida LLC
- (C) Amount Payable; \$259,966.17
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):
- (E) Account from which disbursement to be made: 2021 Acquisition and Construction Account

The undersigned hereby certifies that:

1. obligations in the stated amount set forth above have been incurred by the District;
2. each disbursement set forth above is a proper charge against the Account referenced in "E" above;

3. each disbursement set forth above was incurred in connection with the Cost of the 2021 Project;
4. each disbursement represents a Cost of the 2021 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

NEW PORT - TAMPA BAY COMMUNITY
DEVELOPMENT DISTRICT

By: _____

Responsible Officer

Date: July 31, 2023

The undersigned District Engineer hereby certifies that; (i) this disbursement is for the Cost of the 2021 Project and is consistent with the report of the District Engineer, as such report has been amended or modified; (ii) that the portion of the 2021 Project improvements being acquired from the proceeds of the 2021 Bonds have been completed in accordance with the plans and specifications therefor; (iii) the 2021 Project improvements subject to this disbursement are constructed in a sound workmanlike manner and in accordance with industry standards; (iv) the purchase price being paid by the District for the 2021 Project improvements being acquired pursuant to this disbursement is no more than the lesser of the fair market value of such improvements and the actual Cost of construction of such improvements; and (v) the plans and specifications for the 2021 Project improvements subject to this disbursement have been approved by all Regulatory Bodies required to approve them.



8/11/2023

District Engineer

EXHIBIT B
FORM OF REQUISITION
2021 ACQUISITION AND CONSTRUCTION ACCOUNT

New Port - Tampa Bay Community Development District
Hillsborough County, Florida

U.S. Bank National Association, as Trustee
Orlando, Florida

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

The undersigned, a Responsible Officer of the New Port - Tampa Bay Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture between the District and U.S. Bank National Association, as trustee (the "Trustee"), dated as of February 1, 2006, as supplemented by that certain Second Supplemental Trust Indenture dated as of February 1, 2021 (collectively, the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture);

- (A) Requisition Number; 34 (Plaza application 37)
- (B) Name of Payee; Plaza Construction Group Florida LLC
- (C) Amount Payable; \$107,022.58
- (D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments):
- (E) Account from which disbursement to be made: 2021 Acquisition and Construction Account

The undersigned hereby certifies that:

- 1. obligations in the stated amount set forth above have been incurred by the District;
- 2. each disbursement set forth above is a proper charge against the Account referenced in "E" above;

3. each disbursement set forth above was incurred in connection with the Cost of the 2021 Project;
4. each disbursement represents a Cost of the 2021 Project which has not previously been paid; and
5. the costs set forth in the requisition are reasonable.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Copies of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested or other similar evidence of proof of payment is on file with the District.

NEW PORT - TAMPA BAY COMMUNITY
DEVELOPMENT DISTRICT

By: 

Responsible Officer

Date: September 8, 2023

The undersigned District Engineer hereby certifies that; (i) this disbursement is for the Cost of the 2021 Project and is consistent with the report of the District Engineer, as such report has been amended or modified; (ii) that the portion of the 2021 Project improvements being acquired from the proceeds of the 2021 Bonds have been completed in accordance with the plans and specifications therefor; (iii) the 2021 Project improvements subject to this disbursement are constructed in a sound workmanlike manner and in accordance with industry standards; (iv) the purchase price being paid by the District for the 2021 Project improvements being acquired pursuant to this disbursement is no more than the lesser of the fair market value of such improvements and the actual Cost of construction of such improvements; and (v) the plans and specifications for the 2021 Project improvements subject to this disbursement have been approved by all Regulatory Bodies required to approve them.


District Engineer

October 09, 2023

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

Westshore Marina District Phase 1
Master Infrastructure Improvements
Payment Authorization No. 240

NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT

**WESTSHORE MARINA DISTRICT PHASE 1 MASTER INFRASTRUCTURE
IMPROVEMENTS PAYMENT AUTHORIZATION**

The undersigned, the Project Manager of the New Port Tampa Bay Development District's (the "District's") Westshore Marina District Phase 1 Master Infrastructure Improvements hereby submits the following payment authorization for disbursement:

- A. Payment Authorization Number: **240**
B. Name of Payee: **Site Serve**
C. Payee's Invoice Number(s): **23-036**
D. Amount Payable: **\$19,859.49**

The undersigned hereby certifies that:

1. Obligations reflected in the amount set forth above have been validly incurred by the District, and
3. The disbursement set forth above was incurred in connection with the District's Westshore Marina District Phase 1 Master Infrastructure Improvements

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or the services rendered with respect to which disbursement is hereby requested.

NEW PORT TAMPA BAY CDD

**BOARD MEMBER
ACKNOWLEDGEMENT AND
APPROVAL OF PAYMENT**

Signed: _____
Executive Director for West Coast

Signed:  _____
Vice Chairman

Printed Name: Dominic Pickering

Printed Name: Kevin Mays

Date: _____

Date: 8/21/23

**NEW PORT – TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Position

New Port Tampa Bay CDD
Statement of Financial Position
As of 9/30/2023

	General	Debt Service S2021 Bond	Capital Projects	General Long- Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$ 112,037.40				\$ 112,037.40
Prepaid Expenses	1,728.50				1,728.50
Debt Service Reserve Series 2021		\$ 665,971.88			665,971.88
Revenue Series 2021		481.50			481.50
Acquisition/Construction Series 2021			\$ 127,101.10		127,101.10
Deposits			750.00		750.00
Total Current Assets	<u>\$ 113,765.90</u>	<u>\$ 666,453.38</u>	<u>\$ 127,851.10</u>	<u>\$ -</u>	<u>\$ 908,070.38</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$ 666,453.38	\$ 666,453.38
Amount To Be Provided				10,698,546.62	10,698,546.62
Total Investments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,365,000.00</u>	<u>\$ 11,365,000.00</u>
Total Assets	<u><u>\$ 113,765.90</u></u>	<u><u>\$ 666,453.38</u></u>	<u><u>\$ 127,851.10</u></u>	<u><u>\$ 11,365,000.00</u></u>	<u><u>\$ 12,273,070.38</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$ 2,516.84				\$ 2,516.84
Retainage Payable			\$ 338,440.13		338,440.13
Total Current Liabilities	<u>\$ 2,516.84</u>	<u>\$ -</u>	<u>\$ 338,440.13</u>	<u>\$ -</u>	<u>\$ 340,956.97</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$ 11,365,000.00	\$ 11,365,000.00
Total Long Term Liabilities		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,365,000.00</u>	<u>\$ 11,365,000.00</u>
Total Liabilities	<u><u>\$ 2,516.84</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 338,440.13</u></u>	<u><u>\$ 11,365,000.00</u></u>	<u><u>\$ 11,705,956.97</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$ 408,418.13				\$ 408,418.13
Net Assets - General Government	(322,030.60)				(322,030.60)
Current Year Net Assets - General Government	24,861.53				24,861.53
Net Assets, Unrestricted		\$ 891,970.70			891,970.70
Current Year Net Assets, Unrestricted		(225,517.32)			(225,517.32)
Net Assets, Unrestricted			\$ 1,779,007.93		1,779,007.93
Current Year Net Assets, Unrestricted			(1,757,996.96)		(1,757,996.96)
Net Assets - General Government			(231,600.00)		(231,600.00)
Total Net Assets	<u><u>\$ 111,249.06</u></u>	<u><u>\$ 666,453.38</u></u>	<u><u>\$ (210,589.03)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 567,113.41</u></u>
Total Liabilities and Net Assets	<u><u>\$ 113,765.90</u></u>	<u><u>\$ 666,453.38</u></u>	<u><u>\$ 127,851.10</u></u>	<u><u>\$ 11,365,000.00</u></u>	<u><u>\$ 12,273,070.38</u></u>

New Port Tampa Bay CDD
Statement of Activities
As of 9/30/2023

	General	Debt Service S2021 Bond	Capital Projects	General Long- Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$ 90,875.41				\$ 90,875.41
Other Assessments		\$ 438,707.04			438,707.04
Inter-Fund Group Transfers In		(19,833.18)			(19,833.18)
Inter-Fund Transfers In			\$ 19,833.18		19,833.18
Total Revenues	<u>\$ 90,875.41</u>	<u>\$ 418,873.86</u>	<u>\$ 19,833.18</u>	<u>\$ -</u>	<u>\$ 529,582.45</u>
<u>Expenses</u>					
Public Officials' Liability Insurance	\$ 2,629.00				\$ 2,629.00
Trustee Services	4,148.37				4,148.37
Management	15,000.00				15,000.00
Disclosure Agent	5,000.00				5,000.00
District Counsel	4,908.80				4,908.80
Assessment Administration	10,000.00				10,000.00
Audit	4,200.00				4,200.00
Postage & Shipping	47.18				47.18
Legal Advertising	917.81				917.81
Web Site Maintenance	1,890.00				1,890.00
Dues, Licenses, and Fees	175.00				175.00
Electric	12,782.81				12,782.81
General Insurance	4,883.00				4,883.00
Principal Payment		\$ 215,000.00			215,000.00
Interest Payments		449,425.02			449,425.02
Capital Expenditures Phase 1			\$ 19,859.49		19,859.49
Capital Expenditures			1,781,303.20		1,781,303.20
Total Expenses	<u>\$ 66,581.97</u>	<u>\$ 664,425.02</u>	<u>\$ 1,801,162.69</u>	<u>\$ -</u>	<u>\$ 2,532,169.68</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 568.09				\$ 568.09
Interest Income		\$ 20,033.84			20,033.84
Interest Income			\$ 23,332.55		23,332.55
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 568.09</u>	<u>\$ 20,033.84</u>	<u>\$ 23,332.55</u>	<u>\$ -</u>	<u>\$ 43,934.48</u>
Change In Net Assets	\$ 24,861.53	\$ (225,517.32)	\$ (1,757,996.96)	\$ -	\$ (1,958,652.75)
Net Assets At Beginning Of Year	\$ 86,387.53	\$ 891,970.70	\$ 1,547,407.93	\$ -	\$ 2,525,766.16
Net Assets At End Of Year	<u>\$ 111,249.06</u>	<u>\$ 666,453.38</u>	<u>\$ (210,589.03)</u>	<u>\$ -</u>	<u>\$ 567,113.41</u>

New Port Tampa Bay CDD
 Budget to Actual
 For the month ending 9/30/2023

	YTD Actual	YTD Budget	YTD Variance	FY 2023 Adopted Budget
<u>Revenues</u>				
On-Roll Assessments	\$ 90,875.41	\$ 88,855.00	\$ 2,020.41	\$ 88,855.00
Interest Income	568.09	-	568.09	-
Net Revenues	\$ 91,443.50	\$ 88,855.00	\$ 2,588.50	\$ 88,855.00
<u>General & Administrative Expenses</u>				
Public Officials' Liability Insurance	\$ 2,629.00	\$ 2,850.00	\$ (221.00)	\$ 2,850.00
Trustee Services	4,148.37	5,000.00	(851.63)	5,000.00
Management	15,000.00	15,000.00	-	15,000.00
Engineering	-	5,000.00	(5,000.00)	5,000.00
Disclosure Agent	5,000.00	5,000.00	-	5,000.00
District Counsel	4,908.80	15,000.00	(10,091.20)	15,000.00
Assessment Administration	10,000.00	10,000.00	-	10,000.00
Arbitrage Calculation	-	500.00	(500.00)	500.00
Reamortization Schedule	-	500.00	(500.00)	500.00
Audit	4,200.00	5,000.00	(800.00)	5,000.00
Legal Advertising	917.81	2,500.00	(1,582.19)	2,500.00
Miscellaneous	47.18	1,425.00	(1,377.82)	1,425.00
Website Fees	1,890.00	2,580.00	(690.00)	2,580.00
Utilities	12,782.81	12,000.00	782.81	12,000.00
Dues, Licenses, and Fees	175.00	500.00	(325.00)	500.00
General Insurance	4,883.00	6,000.00	(1,117.00)	6,000.00
Total General & Administrative Expenses	\$ 66,581.97	\$ 88,855.00	\$ (22,273.03)	\$ 88,855.00
Total Expenses	\$ 66,581.97	\$ 88,855.00	\$ (22,273.03)	\$ 88,855.00
Net Income (Loss)	\$ 24,861.53	\$ -	\$ 24,861.53	\$ -