

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, December 18, 2025, at 11:00 a.m. at 5120 Marina Way, Tampa, Florida, 33611. 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 #

BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Call to Order
- Roll Call to confirm quorum
- Public Comment Period
- 1. **Consideration of Minutes of the October 23, 2025, Board of Supervisors Meeting and Auditor Selection Committee Meeting**

General Business Matters

- 2. **Update Regarding Retention of Outside Counsel**
- 3. **Consideration of Grau & Associates Engagement Letter for FY25 Auditing Services**
- 4. **Ratification of Payment Authorizations Nos. 213 - 220**
- 5. **Review of District Financial Position**

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - Traffic Study Updates
 - District Manager
 - Review and Acceptance of FY25 Goals and Performance Measures Report
 - Site Manager / Westshore Marina District Master Association Manager
 - Maintenance Updates
- Audience Comments
- Supervisors Requests

Adjournment





New Port – Tampa Bay Community Development District

**Consideration of Minutes of the
October 23, 2025, Board of Supervisors Meeting
and Auditor Selection Committee Meeting**

MINUTES OF MEETING

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

Thursday, October 23, 2025, at 11:00 a.m.

5120 Marina Way, Tampa, Florida 33606

Board Members in attendance:

Board Members in attendance:

Dominique Pickering
Ron Swickow
Don Bodie Jr.

Vice Chairperson
Assistant Secretary
Assistant Secretary

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	(via phone)
Audrey Ryan	PFM	
Vivek Babbar	Straley Robin Vericker	(via phone)
Chris Bodie	Site Serve	(via phone)
Craig Carden	Ardurra	(via phone)
Jessica Hamill	TRIAD	
Lisa Dixon	TRIAD	
Sherry Blanc	Public	
Andre Blanc	Public	
Betsy Esquivel	Public	
Malic Higgins	Public	
John L Jones	Public	
Debbie Ferri	Public	
Alina Coahgard	Public	
Tim Cox	Public	
Janice Champion	Public	
George Telegadis	Public	
Cliff Laborde	Public	
Mark	Public	

FIRST ORDER OF BUSINESS

Administrative Matters

Call to Order and Roll Call

Ms. Gaarlandt called the New Port - Tampa Bay Community Development District Board of Supervisors Meeting to order at 11:05 a.m. Those in attendance are outlined above.

Public Comment Period

Ms. Gaarlandt called for public comments and reviewed the process for public comments, noting the 3-minute time limit.

There were no public comments at this time.

Consideration of Meeting Minutes of the:

- A. July 10, 2025, Board of Supervisors Meeting and Auditor Selection Committee Meeting**
- B. July 25, 2025, Board of Supervisors Workshop Meeting**

The Board reviewed the minutes.

On MOTION by Mr. Swickow, seconded by Mr. Pickering, with all in favor, the Board approved the Minutes of the July 10, 2025, Board of Supervisors Meeting and Auditor Selection Committee, and the July 25, 2025, Board of Supervisors Workshop.

Consideration of Resolution 2026-01, Performance Measures, Standards, and Annual Reporting

Ms. Gaarlandt noted this is an annual statutory requirement. There have been no changes to the goals and objectives for the current fiscal year. These are mostly tasks the District already do per statutory requirements. The Board is free to make changes as they choose.

It was noted the fiscal year 2025 report is to be posted on the District's website by December 1, 2025 once approved.

On MOTION by Mr. Swichkow, seconded by Mr. Bodie Jr., with all in favor, the Board approved Resolution 2026-01, Performance Measures, Standards and Annual Reporting, with authorization of the Chair or Vice Chair to finalize the annual report.

**Review of Letter from Supervisor
of Elections – Hillsborough
County**

Ms. Gaarlandt noted there were 1,175 registered voters within the New Port Tampa Bay Community District as of April 15, 2025.

No action was required by the Board.

SECOND ORDER OF BUSINESS

General Business Matters

**Review of Updated
Westshore Marina District
Master Association, Inc.
Reserve Study
a. Report
b. Reserve
Expenditure**

Ms. Gaarlandt noted the report was updated has been updated based on the feedback provided at the last meeting and workshop. The study is funded by the Master Association.

There was brief discussion regarding the initial reserve amount. It was noted the initial amount will be \$106,000.00 and the reserve study references the reserve starting from the year 2021. There was stated concern with the compliance of the original agreement between the City and the District regarding reserves, as this is starting 5 years later than originally planned.

Mr. Babbar noted there should be no issue.

There was brief discussion regarding the contractual obligations with the City. It was noted reserve studies change as needed. The roads and sea walls should be checked every three to five years.

It was noted this is falls under the Master Associations budget and not under the CDD budget.

Discussion of Discovered Master Association dues assessment errors 2020-2025 and Corrective Measures Proposed

Ms. Gaarlandt noted the Master Associations budget meeting is scheduled for November 14, 2025. Though this is a topic to be handled by the Master Association, the item was requested to be added to the agenda by Mr. Swichkow and is related to a memorandum pertaining to prior year dues adjustments and assessments that was sent out to the representatives of the member entities by the Master Association.

Mr. Swichkow gave an overview and read a summary memo he had prepared. The memo is attached to the minutes as an exhibit. Within the exhibit, there are three motions for the Board's consideration.

District Counsel noted the Board will need to review their budget related to these motions and gave an overview noting that these are HOA issues, which would use CDD funds. However, the assessments can be researched as they are a part of the CDD.

There was brief discussion regarding directing the Master Association to have the figures audited by an independent auditor. District Counsel noted that it would be a fair request.

Mr. Swichkow briefly discussed if the parcels in question (Towers 2 and 3 and restaurant parcel) should be excluded from those assessment calculations and the possibility of engaging outside Counsel for unbiased reviews. He also briefly mentioned the possibility of termination of management agreement between CDD and the Master Association.

There was discussion regarding the motions, and it was noted the motions may be outside of the realm of the CDD. The Board noted it is the responsibility of the CDD to oversee the Master Association.

District Counsel recommended engaging with someone who is more familiar with the Master Association's budget to gain an independent opinion. He gave an overview of the agreement and noted the CDD can pursue investigation into how the Master Association manages its business operations based on the agreement. He also gave an overview of the termination clause and possible costs associated with that clause.

Mr. Pickering gave a historical overview and an overview of the voting calculation process. He noted the apartments overpaid and the other parcels underpaid regarding assessments because the management company for the Master Association incorrectly calculated dues for the years 2020 through 2025.

There was discussion regarding the assessments and the document regarding overpayment due to the Developer sent out by PFM (on behalf of Westshore Marina District Master Association) .

Mr. Pickering noted the exclusions of parcels within the document have been reviewed by a lawyer and he has stated the documents are written legitimately. However, this was a lawyer employed by the Developer. Mr Swichkow asked for more specific information about said lawyer and Mr. Pickering indicated it was on a phone call but did not identify the lawyer and said no formal legal opinion has been obtained.

There was discussion regarding who implemented that parcel exclusion and if it was self-dealing on the part of the Developer. It was noted the CDD has a fiduciary responsibility to the agreement with the City.

There was continued discussion on the steps to take to correct the errors and the financial hardship issues. It was noted a third-party legal Council needs to be hired to review the documents.

There was also discussion related to letting the issues go and moving forward. This included discussion regarding the time frames related to the figures. It was noted PFM had the wrong time frames for calculations. Mr. Bodie Jr. stated the math (for the Master Association) was done by PFM based on the information provided by the Developer which included the wrong time frame.

Ms. Gaarlandt noted there is a reserve fund of \$30,000.00 in the District budget.

It was noted the Master Association should not enforce the back year assessments until everything is reviewed, which would include review of the exclusion issue by outside counsel and an outside firm auditing the back dues assessment calculations. Mr. Swichkow mentioned that he had asked for the math behind the assessment letter year by year but that was never provided. There was brief discussion regarding the data, recalculations, and the exclusion of parcels.

It was also noted the Board needs to get an answer regarding the transaction relating to the exclusions of the commercial properties.

There was brief discussion regarding quorum and making a motion. This included discussion of hiring an outside law firm to review the documents. Mr. Babbar will make recommendations. Mr. Bodie, Jr. suggested tabling the three motions previously made.

On MOTION by Mr. Swichkow, seconded by Mr. Bodie, Jr., with all in favor, the Board approved the Engagement of outside Counsel, to review the assessment parcel exclusions, the turnover status, and the accurate methodology of all dues calculations.

It was noted Mr. Swichkow will be the contact liaison for this matter.

Mr. Bodie, Jr., requested the Board turnover process be halted until all information has been reviewed.

There was brief discussion regarding the Board and turnover process. It was noted by Mr. Pickering that when Towers Two and Three are assessed, the Board could be a Developer controlled Board.

Ms. Gaarlandt noted a Special Board Meeting can be called at any time with proper notice.

There was discussion regarding possibly requesting the Master Association to delay their November 14th meeting or getting the correct calculations sooner. It was noted the meeting has to take place at that time.

**Consideration of
Recommendation of the Auditor
Selection Committee**

Ms. Gaarlandt noted the Auditor Selection Committee recommended Grau and Associates being the highest ranked proposer.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swichkow, with all in favor, the Board approved the Recommendation of the Auditor Selection Committee.

District Staff will respond to the proposer and request an engagement letter from Grau.

**Ratification of Payment
Authorizations Nos. 204-212**

The Board reviewed the payment authorizations.

Ms. Gaarlandt noted these were previously approved and were for ratification only. They are all standard District expenses.

On MOTION by Mr. Swickow, seconded by Mr. Bodie, Jr., with all in favor, the Board ratified Payment Authorization Nos. 204-212.

Review of District Financial Position

The Board reviewed the District's financial position as of September 2025.

No action was required by the Board.

FOURTH ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer –

- **Traffic Study Update**
 - **Inactive Railroad Crossing at Tyson and Westshore**

Mr. Carden gave an update regarding the traffic study and noted continued discussion is taking place with Mr. Dutton,. There will be an update for the Board at the next meeting.

Mr. Swickow recommended moving forward with requesting the railroad crossing to be inactive. He noted there is a lengthy process to follow. Mr. Carden will follow up. It was noted the railroad authority could also make that request.

It was noted the final map of maintenance responsibilities has been circulated to the various entities. Ms. Gaarlandt will send out to the Board.

District Manager –

- **Parking**
- **Roundabout Yield Signs**

Ms. Blanc confirmed the roundabout yield signs have been installed. Ms. Gaarlandt noted none of the parallel parking spots belong to the CDD.

There was brief discussion regarding the towing signs.

The next Board meeting is scheduled to be held on December 18, 2025. Ms. Gaarlandt reminded the board members not to discuss District business with other board members outside of a public meeting.

Site Manager –

- **Maintenance Updates**
- **HOA Management Transition**

There was brief discussion regarding the lane divider sign at the entrance on Gandy. It was noted this has not yet been completed. There will be an update at the next Board meeting.

The Board reviewed the maintenance updates per the spreadsheet included in the agenda packet.

Ms. Gaarlandt stated that management of the Master Association is scheduled to transition from PFM to TRIAD on November 1st, 2025, noting that representatives from TRIAD was present at today's meeting.

**Supervisor Requests and
Audience Comments**

A resident commented regarding the assessment calculations related to the apartments. It was noted there is a set calculation in the Master Association documents. There was brief discussion regarding the process of changing the calculation of assessment amounts within the declaration documents.

Mr. Babbar noted this would happen prior to adoption of the budget and methodology of assessments. He gave an overview of the process and noted the Master Association would have to make the decision to change the declaration.

The resident recommended adding this to the Master Association's agenda for their meeting. It was noted to email Ms. Ripoll.

Another resident commented regarding the backpay and the Marina assessments.

There was discussion regarding homeowner's rights and assessments. Mr. Bodie, Jr., reviewed the operating agreement.

It was noted changes to the declaration would best be completed by the new Board. The turnover meeting would take place in December.

A resident noted there have been limited responses from PFM and the Boards regarding lack of maintenance. He commented regarding the need for an audit and outside Counsel.

There were no further comments at this time.

FIFTH ORDER OF BUSINESS

Adjournment

There was nothing further to address at this time.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swickow, with all in favor, the Board adjourned the October 23, 2025, Board of Supervisors' Meeting.

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

MINUTES OF MEETING

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION COMMITTEE MEETING MINUTES

Thursday, October 23, 2025, at 11:00 a.m.

5120 Marina Way, Tampa, Florida 33611

Board Members in attendance:

Dominique Pickering
Ron Swickow
Don Bodie Jr.

Committee Member
Committee Member
Committee Member

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	(via phone)
Audrey Ryan	PFM	
Vivek Babbar	Straley Robin Vericker	(via phone)
Chris Bodie	Site Serve	(via phone)
Craig Carden	Ardurra	(via phone)
Jessica Hamill	TRIAD	
Lisa Dixon	TRIAD	
Sherry Blanc	Public	
Andre Blanc	Public	
Betsy Esquivel	Public	
Malic Higgins	Public	
John L Jones	Public	
Debbie Ferri	Public	
Alina Coahgard	Public	
Tim Cox	Public	
Janice Champion	Public	
George Telegadis	Public	
Cliff Laborde	Public	
Mark	Public	

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Gaarlandt called the meeting to order at 11:00 a.m. and confirmed quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments at this time.

THIRD ORDER OF BUSINESS

Review of Auditing Services Proposal

Ms. Gaarlandt gave an overview of the two proposals received for auditing services. These proposals were from Grau and Associates, and Berger, Toombs, Elam, Gaines, and Frank. Grau and Associates is the current auditor for the District. District Management has worked with both vendors.

The Board reviewed the auditor proposals and briefly discussed the vendors.

FOURTH ORDER OF BUSINESS

Ranking of Auditing Services Proposal

Ms. Gaarlandt gave an overview of the rankings and noted Grau and Associates received the highest ranking with the lower price.

On MOTION by Mr. Swickow, seconded by Mr. Don Bodie, Jr., with all in favor, the Board of the New Port Tampa Bay Development District approved the Grau and Associates Auditing Services Proposal and ranked Grau and Associates as the highest ranked proposer.

FIFTH ORDER OF BUSINESS

Adjournment

There were no further questions or comments.

Ms. Gaarlandt adjourned the Auditor Selection Committee meeting at 11:05 a.m.

Chair/Vice Chair

Secretary/Assistant Secretary



New Port – Tampa Bay Community Development District

Update Regarding Retention of Outside Counsel



New Port – Tampa Bay Community Development District

Consideration of Grau & Associates Engagement Letter for FY 25 Auditing Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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October 27, 2025

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, City of Tampa, Florida ("the District") for the fiscal year ended September 30, 2025, with the option of two (2) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of New Port Tampa Bay Community Development District as of and for the fiscal year ended September 30, 2025, with the option of two (2) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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.

This agreement provides for a contract period of one (1) year with the option of two (2) additional one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,300 for the September 30, 2025 audit. The fees for the fiscal years, 2026 and 2027 will not exceed \$4,500 and \$4,700 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, 2025, we will deliver a draft audit to the District no later than May 1, 2026 and a final audit report no later than June 1, 2026. 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, 2025 must be provided to us no later than January 15, 2026, in order for us to deliver a draft audit to the District no later than May 1, 2026 and a final audit report no later than June 1, 2026.

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 terms of our engagement. This letter with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

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

**Ratification of Payment Authorizations
Nos. 213 – 220**

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 213
10/3/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
138239	PFM Group Consulting LLC (NEW2)	09/29/2025	New Port Tampa Bay CDD	1,250.00
Total:				1,250.00

Assistant Secretary

Signed by:
Dominic Pickering
Chairman / Vice Chairman
10/20/2025

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 214
10/10/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
10701-100925	Tampa Electric Company (NEW2)	10/09/2025	New Port Tampa Bay CDD	1,048.12
23215-100925	Tampa Electric Company (NEW2)	10/09/2025	New Port Tampa Bay CDD	45.83
55700-100825	Times Publishing Company (NEW2)	10/08/2025	New Port Tampa Bay CDD	418.50
59166-100825	Times Publishing Company (NEW2)	10/08/2025	New Port Tampa Bay CDD	503.50
7720	VGlobalTech (NEW2)	09/30/2025	New Port Tampa Bay CDD	300.00
7782	VGlobalTech (NEW2)	10/01/2025	New Port Tampa Bay CDD	125.00
Total:				2,440.95

Assistant Secretary

Signed by:
Dominic Pickering
B07236EC2B804C8...
Chairman / Vice Chairman
10/20/2025

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 215
10/17/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-10-2025-42	PFM Group Consulting LLC (NEW2)	10/01/2025	New Port Tampa Bay CDD	1,875.00
Total:				1,875.00

Assistant Secretary

Signed by:
Dominic Pickering
Chairman / Vice Chairman
10/27/2025

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 216
10/24/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
92942	FloridaCommerce (NEW2)	10/01/2025	New Port Tampa Bay CDD	175.00
Total:				175.00

Assistant Secretary

Signed by:
Dominic Pickering
B07236EC2B804C0...
Chairman / Vice Chairman
10/27/2025

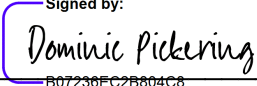
NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 217
10/31/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
27382	Straley Robin Vericker (NEW2)	10/22/2025	New Port Tampa Bay CDD	600.00
Total:				600.00

Assistant Secretary

Signed by:


Chairman / Vice Chairman
11/10/2025

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 218
11/7/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
OE-EXP-11-2025-42	PFM Group Consulting LLC (NEW2)	11/04/2025	New Port Tampa Bay CDD	2.96
7870	VGlobalTech (NEW2)	11/01/2025	New Port Tampa Bay CDD	125.00
Total:				127.96

Assistant Secretary

Signed by:
Dominic Pickering
B07236EC2B804C8...
Chairman / Vice Chairman
11/10/2025

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 219
11/14/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-11-2025-49	PFM Group Consulting LLC (NEW2)	11/06/2025	New Port Tampa Bay CDD	1,875.00
23215-111125	Tampa Electric Company (NEW2)	11/11/2025	New Port Tampa Bay CDD	45.83
10701-111125	Tampa Electric Company (NEW2)	11/11/2025	New Port Tampa Bay CDD	1,149.84
Total:				3,070.67

Assistant Secretary

Signed by:
Dominic Pickering
B07230EC2B804C8...
Chairman / Vice Chairman
11/17/2025

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 220
11/21/2025

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
27513	Straley Robin Vericker (NEW2)	11/20/2025	New Port Tampa Bay CDD	1,235.00
Total:				1,235.00

Assistant Secretary

Signed by:
Dominic Pickering
Chairman / Vice Chairman
11/25/2025



New Port – Tampa Bay Community Development District

Review of District Financial Position



New Port Tampa Bay CDD

November 2025 Financial Package

November 30, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



New Port Tampa Bay CDD
Statement of Financial Position
As of 11/30/2025

	General	Debt Service S2021 Bond	Capital Projects	General Long- Term Debt	Total
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Assets

Current Assets

General Checking Account	\$ 189,417.01				\$ 189,417.01
Assessments Receivable	114,340.73				114,340.73
Assessments Receivable		\$ 403,318.17			403,318.17
Due From Other Funds		37,255.87			37,255.87
Debt Service Reserve Series 2021		665,971.88			665,971.88
Revenue Series 2021		248,639.75			248,639.75
Acquisition/Construction Series 2021			\$ 78,690.06		78,690.06
Deposits			750.00		750.00
Total Current Assets	\$ 303,757.74	\$ 1,355,185.67	\$ 79,440.06	\$ -	\$ 1,738,383.47

Investments

Amount Available in Debt Service Funds				\$ 914,611.63	\$ 914,611.63
Amount To Be Provided				9,995,388.37	9,995,388.37
Total Investments	\$ -	\$ -	\$ -	\$ 10,910,000.00	\$ 10,910,000.00

Total Assets	\$ 303,757.74	\$ 1,355,185.67	\$ 79,440.06	\$ 10,910,000.00	\$ 12,648,383.47
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 10,000.00				\$ 10,000.00
Due To Other Funds	13,096.01				13,096.01
Deferred Revenue	114,340.73				114,340.73
Deferred Revenue		\$ 403,318.17			403,318.17
Retainage Payable			\$ 13,262.31		13,262.31
Total Current Liabilities	\$ 137,436.74	\$ 403,318.17	\$ 13,262.31	\$ -	\$ 554,017.22

Long Term Liabilities

Revenue Bonds Payable - Long-Term				\$ 10,910,000.00	\$ 10,910,000.00
Total Long Term Liabilities	\$ -	\$ -	\$ -	\$ 10,910,000.00	\$ 10,910,000.00

Total Liabilities	\$ 137,436.74	\$ 403,318.17	\$ 13,262.31	\$ 10,910,000.00	\$ 11,464,017.22
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Net Assets

Net Assets, Unrestricted	\$ 408,418.13				\$ 408,418.13
Net Assets - General Government	(237,457.15)				(237,457.15)
Current Year Net Assets - General Government	(4,639.98)				(4,639.98)
Net Assets, Unrestricted		\$ 910,813.70			910,813.70
Current Year Net Assets, Unrestricted		41,053.80			41,053.80
Net Assets, Unrestricted			\$ (216,609.46)		(216,609.46)
Current Year Net Assets, Unrestricted			4,758.21		4,758.21
Net Assets - General Government			278,029.00		278,029.00
Total Net Assets	\$ 166,321.00	\$ 951,867.50	\$ 66,177.75	\$ -	\$ 1,184,366.25

Total Liabilities and Net Assets	\$ 303,757.74	\$ 1,355,185.67	\$ 79,440.06	\$ 10,910,000.00	\$ 12,648,383.47
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New Port Tampa Bay CDD
Statement of Activities
As of 11/30/2025

	General	Debt Service S2021 Bond	Capital Projects	General Long- Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$ 23,273.89				\$ 23,273.89
On-Roll Assessments		\$ 37,255.87			37,255.87
Off-Roll Assessments		220,286.20			220,286.20
Inter-Fund Group Transfers In		(4,500.95)			(4,500.95)
Inter-Fund Transfers In			\$ 4,500.95		4,500.95
Total Revenues	<u>\$ 23,273.89</u>	<u>\$ 253,041.12</u>	<u>\$ 4,500.95</u>	<u>\$ -</u>	<u>\$ 280,815.96</u>
<u>Expenses</u>					
Public Officials' Liability Insurance	\$ 3,014.00				\$ 3,014.00
Trustee Services	1,728.50				1,728.50
Management	3,750.00				3,750.00
District Counsel	1,235.00				1,235.00
Assessment Administration	10,000.00				10,000.00
Postage & Shipping	2.96				2.96
Legal Advertising	922.00				922.00
Web Site Maintenance	250.00				250.00
Dues, Licenses, and Fees	175.00				175.00
Electric	2,289.62				2,289.62
General Insurance	5,598.00				5,598.00
Interest Payments		\$ 215,081.26			215,081.26
Total Expenses	<u>\$ 28,965.08</u>	<u>\$ 215,081.26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,046.34</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$ 1,051.21				\$ 1,051.21
Interest Income		\$ 3,093.94			3,093.94
Interest Income			\$ 257.26		257.26
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 1,051.21</u>	<u>\$ 3,093.94</u>	<u>\$ 257.26</u>	<u>\$ -</u>	<u>\$ 4,402.41</u>
Change In Net Assets	\$ (4,639.98)	\$ 41,053.80	\$ 4,758.21	\$ -	\$ 41,172.03
Net Assets At Beginning Of Year	<u>\$ 170,960.98</u>	<u>\$ 910,813.70</u>	<u>\$ 61,419.54</u>	<u>\$ -</u>	<u>\$ 1,143,194.22</u>
Net Assets At End Of Year	<u><u>\$166,321.00</u></u>	<u><u>\$951,867.50</u></u>	<u><u>\$66,177.75</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,184,366.25</u></u>



New Port Tampa Bay CDD
Budget to Actual
For the month ending 11/30/2025

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
<u>Revenues</u>					
On-Roll Assessments	\$ 23,273.89	\$ 22,935.83	\$ 338.06	\$ 137,615.00	16.91%
Interest Income	1,051.21	-	1,051.21	-	0.00%
Net Revenues	\$ 24,325.10	\$ 22,935.83	\$ 1,389.27	\$ 137,615.00	17.68%
<u>General & Administrative Expenses</u>					
Public Officials' Liability Insurance	\$ 3,014.00	\$ 550.00	\$ 2,464.00	\$ 3,300.00	91.33%
Supervisor Fees	-	433.33	(433.33)	2,600.00	0.00%
Trustee Services	1,728.50	750.00	978.50	4,500.00	38.41%
Management	3,750.00	3,750.00	-	22,500.00	16.67%
Engineering	-	1,666.67	(1,666.67)	10,000.00	0.00%
Disclosure Agent	-	833.33	(833.33)	5,000.00	0.00%
District Counsel	1,235.00	2,500.00	(1,265.00)	15,000.00	8.23%
Assessment Administration	10,000.00	1,666.67	8,333.33	10,000.00	100.00%
Reamortization Schedule	-	41.67	(41.67)	250.00	0.00%
Audit	-	800.00	(800.00)	4,800.00	0.00%
Legal Advertising	922.00	333.33	588.67	2,000.00	46.10%
Miscellaneous	-	366.67	(366.67)	2,200.00	0.00%
Website Fees	250.00	450.00	(200.00)	2,700.00	9.26%
Utilities	2,289.62	2,666.67	(377.05)	16,000.00	14.31%
Postage /Shipping	2.96	33.33	(30.37)	200.00	1.48%
Tax Preparation Fee	-	1.67	(1.67)	10.00	0.00%
Reserve	-	5,000.00	(5,000.00)	30,000.00	0.00%
Dues, Licenses, and Fees	175.00	29.17	145.83	175.00	100.00%
General Insurance	5,598.00	1,063.33	4,534.67	6,380.00	87.74%
Total General & Administrative Expenses	\$ 28,965.08	\$ 22,935.83	\$ 6,029.25	\$ 137,615.00	21.05%
Total Expenses	\$ 28,965.08	\$ 22,935.83	\$ 6,029.25	\$ 137,615.00	
Net Income (Loss)	\$ (4,639.98)	\$ -	\$ (4,639.98)	\$ -	



New Port – Tampa Bay Community Development District

District Manager

New Port Tampa Bay Community Development District

Performance Measures/Standards & Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☒ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☒ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☒ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an inspection of the District's infrastructure and related systems.

Measurement: Inspection completed on an as-needed basis as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Inspection completed in the Fiscal Year by the district's engineer, if needed.

Achieved: Yes ☒ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☒ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☒ No ☐

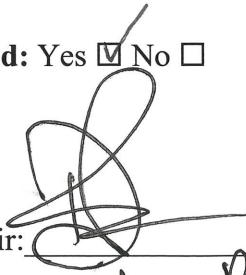
Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☒ No ☐

Chair/Vice Chair: 

Print Name: DOMINIC PICKETT

Date: 10/23/25

District Manager: 

Print Name: JANE GAUDIN

Date: 10/28/25



New Port – Tampa Bay Community Development District

**Site Manager/ Westshore Marina District Master
Association Manager**

[illegible]