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, August 20, 2026, 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 the Minutes of the:**
   - **March 26, 2026, Special Board of Supervisors Meeting**
   - **April 2, 2026, Continued Board of Supervisors Meeting**
   - **April 28, 2026, Continued Board of Supervisors Meeting**
   - **June 4, 2026, Board of Supervisors Meeting**
2. **Consideration of Resolution 2026-05, Adopting the Annual Meeting Schedule for Fiscal Year 2026-2027**
3. **Consideration of Resolution 2026-06, Performance Measures, Standards, and Annual Reporting**

General Business Matters

4. **Public Hearing on the Adoption of the District's Annual Budget and Levy of O&M Assessments**
   - **Public Comments and Testimony**
   - **Board Comments**
     - A. **Consideration of Resolution 2026-07, Adopting the Fiscal Year 2027 Budget and Appropriating Funds**
     - B. **Consideration of O&M Assessment Methodology**
     - C. **Consideration of Resolution 2026-08, Levying O&M Assessments and Certifying an Assessment Roll**
5. **Consideration of PFM Fee Increase Letter** *(provided under separate cover)*
6. **Consideration of 2021-2026 26 Arbitrage Rebate Report**
7. **Consideration of 2020-2027 Arbitrage Rebate Engagement Letter with LLS Tax Solutions, Inc.**
8. **Discussion Regarding Threatened Litigation**
9. **Discussion Regarding Status of Engagement of Outside Counsel**

10. **Discussion Regarding Marina Property Transfer and Access**
    - Request for Follow up from the Developer on Potential Transfer to the CDD
11. **Discussion Regarding Traffic / Parking Violations/Towing on CDD Property**
    - Traffic Safety Concerns – Request for Speed Limit Signage
12. **Discussion Regarding Installation of Railing along Seawall Walkway**
13. **Discussion Regarding CDD Expenses Covered by Tower 1**
    - Separate Meters for Water and Power for Park and Walkway Lights
    - Discussion regarding Reimbursement of Charges to Tower 1 Association for Back Years
14. **Ratification of Payment Authorizations Nos. 241 – 250**
15. **Review of District Financial Position**

<u>Other Business</u>

Staff Reports

- **District Counsel**
- **District Engineer**
    - **Update Regarding Traffic Study & City Take Back Status**
- **District Manager**
    - **Next Meeting: October 15, 2026**
- **Site Manager / Westshore Marina District Master Association Manager**
    - **Maintenance Updates**

Audience Comments

Supervisors Requests

<u>Adjournment</u>

New Port – Tampa Bay Community Development District

Consideration of the Minutes of the:

- **March 26, 2026, Special Board of Supervisors Meeting**
- **April 2, 2026, Continued Board of Supervisors Meeting**
- **April 28, 2026, Continued Board of Supervisors Meeting**
- **June 4, 2026, Board of Supervisors Meeting**

MINUTES OF MEETING

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL BOARD OF SUPERVISORS' MEETING MINUTES
Thursday, March 26, 2026, at 1:00 p.m.
5120 Marina Way, Tampa, Florida, 33611

Board Members in attendance:

Scott Dutton	Assistant Secretary
Ron Swichkow	Assistant Secretary
Don Bodie, Jr.	Assistant Secretary

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	(via phone)
Audrey Ryan	PFM	(via phone)
Amy Champagne	PFM	(via phone)
Vivek Babbar	Straley Robin Vericker	
Craig Carden	Ardurra	(via phone)
John McKay	J.H. McKay, LLC	
John L. Jones	Public	
Jay Plamann	Public	
George Telegadis	Public	
Alina Gabbard	Public	
Cliffe Laborde	Public	
Kelly Richter	Public	(via phone)
Jeffrey Roberts	Public	(via phone)

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 1:00 p.m. Those in attendance are outlined above.

Public Comment Period

There was brief discussion regarding the Board members in attendance.

There were no public comments at this time.

Consideration of Resolution 2026-01, Election of Officers

Ms. Gaarlandt gave an overview of the slate of officers. The Board can make changes as they choose.

Mr. Babbar noted the slate can be changed at any time and gave an overview of the Board roles.

There was discussion regarding the roles and responsibilities of Board members.

Mr. Swichkow recommended that one of the Board member residents be appointed as the Chair or Vice Chair.

Mr. Babbar noted the term for a newly appointed Board member role would end on the third Tuesday in November.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swichkow with all in favor, the Board approved Resolution 2026-01, Election of Officers, and nominated Ron Swichkow as Chair; Don Bodie Jr., as Vice Chair; Jane Gaarlandt as Secretary; Scott Dutton, Noah Breakstone, Dominic Pickering, and Gazmin Kerr as Assistant Secretaries; Jennifer Glasgow as Treasurer; Amanda Lane, Rick Montejano, Verona Griffith, and Amy Champagne as Assistant Treasurers.

Consideration of Resolution 2026-02, Legal Defense

Mr. Babbar gave an overview and noted this is a standard resolution, which adopts a policy for legal defense of board supervisors and district officers..

There was brief discussion regarding legal coverage and cost.

On MOTION by Mr. Swichkow, seconded by Mr. Dutton with all in favor, the Board approved Resolution 2026-02, Legal Defense.

Ms. Ryan reviewed the budget for insurance and legal coverage.

SECOND ORDER OF BUSINESS **General Business Matters**

Reconsideration/Termination of the 2017 Infrastructure Operating Agreement with Westshore Marina Master Association

Mr. Swichkow gave an overview of previous discussions related to the operating agreement and deadline for submitting notice of termination. He recommended termination and noted Mr. the residents and occupants within the community should have the opportunity to provide input on the decision related to assessments.

There was discussion regarding the methodology and structure of the operating agreement.

Mr. Dutton noted the District should pursue compromise over confrontation, as it would be greater gain for the community.

There was brief discussion regarding termination and the deadline to file notice.

Mr. Bodie, Jr., noted there is a commitment from the Developer to contribute quarterly up to $150,000.00, and an agreement that the ERU count will be based on the 1311 units. It was noted that litigation will cost the residents more money.

There was lengthy discussion regarding the 50-year termination clause within the agreement and termination effects. This included comments regarding the statute of limitations. Mr. Babbar gave an overview of the agreement terms. It was noted termination can be withdrawn if an agreement is reached.

There was brief discussion regarding the Developer's contribution.

Mr. Swichkow opened the floor to public comments.

There were comments regarding agreements with Hillsborough County regarding the increase, termination of the agreement, and negotiating terms. It was noted the deadline will most likely not be met, but the motion can be rescinded if needed.

There was lengthy discussion regarding the ongoing legal costs, response from the Developer, and settlement terms. Mr. Babbar gave an overview of the process related to settlement and deadlines. It was noted the deadline for setting the preliminary budget is June 15th. The recommendation is to motion with a date deadline, with the right to rescind the termination provision.

Mr. Bodie, Jr., noted the legal fees could obligate the residents to a potential special assessment.

There was discussion regarding the changes requested to the agreement, the Developer's contribution, and the litigation costs.

Mr. Babbar read the original document terms and noted he believes the intent of the original BTI Board was for the agreement to have an initial 50-year term. However, he stated that his firm told BTI at that time BTI was told that would be considered unlawful to obligate a CDD for 50 years. It was noted there is defense coverage for non-damages claims against the District included in the District's insurance.

There was brief discussion regarding negotiation.

It was noted that Mr. Pickering knew he would not be able to attend the current meeting.

On Original MOTION by Mr. Swichkow, with no second, and no others in favor, the Board did NOT - approve that the termination clause contained in the Infrastructure Operating Agreement between the CDD and the Westshore Marina Master Association be invoked with an effective date of January 1, 2027, in accordance with the 270-day notice requirement. Motion failed.

There was discussion regarding the legal ramifications and the terms of the agreement.

There was also lengthy discussion regarding the motions and requested updated provisions.

Mr. Babbar noted the next motion in the process should be that if the Developer fails to respond with the requested provisions by the deadline, there will be a termination notice sent to the Master Association. This termination notice will note that if the requested provisions are memorialized by June 1, 2026, the termination will be rescinded.

There was lengthy discussion regarding the requested provisions. This included discussion on finalizing the deadlines and terms within the provisions. It was recommended that the four provisions to the agreement be included in the motion.

On Subsequent MOTION by Mr. Dutton, seconded by Mr. Swichkow, with all in favor, the Board approved that the termination clause contained in the Infrastructure Operating Agreement between the CDD and the Westshore Marina Master Association be invoked unless the Master Association on or before April 2, 2026, meets the requirements outlined at the current meeting; and approved that the Master Association be immediately provided formal notice of the termination, subject to the occurrence of the potential rescission by the CDD if requirements were agreed to inwriting by deadline of April 2, 2026, with an effective termination date of January 1, 2027, in accordance with the 270-day notice requirement. The requirements are subject to final review by District Counsel.

There was brief discussion regarding a continuation of the current meeting.

Discussion to engage a Methodology Consultant for the 2027 Assessments

Mr. Swichkow noted he has contacted several recommended methodology consultants and gave an overview of the proposal received. He will forward the proposal to District Counsel and District Management.

There was brief discussion regarding the change in methodology and assessments. Mr. Babbar recommended that the change be implemented in the current fiscal year.

Ms. Gaarlandt noted there are four parcels that were identified as not being included in the current assessments roll. The County has updated the information, and those parcels will be included in the tax roll for next year.

THIRD ORDER OF BUSINESS **Other Business**

Staff Reports

District Counsel – Mr. Babbar gave an update on the legislative session and reviewed the increase to sovereign immunity thresholds and the bill related to the recall of District Supervisors.

District Engineer –

- **Bridge St. Professional Traffic Engineering Services Proposal**

This item was deferred.

District Management – Ms. Gaarlandt noted the next meeting is scheduled for April 16th, 2026.

Site Manager/Westshore Marina District Master Association Manager – Not present.

Supervisor Requests and Audience Comments

There were no further Supervisor requests or audience comments at this time.

FOURTH ORDER OF BUSINESS **Continuance**

On MOTION by Mr. Dutton, seconded by Mr. Swichkow, with all in favor, the Board adjourned the March 26, 2026, New Port Tampa Bay Board of Supervisors' Meeting.

There was brief discussion regarding continuing and scheduling the meeting.

The motion to adjourn was withdrawn.

On MOTION by Mr. Dutton, seconded by Mr. Swichkow, with all in favor, the Board continued the March 26, 2026, New Port Tampa Bay Board of Supervisors' Meeting to April 2nd, 2026, at 1:00 p.m. at the current location.

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Secretary/Assistant Secretary Chairperson/Vice-Chairperson

MINUTES OF MEETING

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
CONTINUED BOARD OF SUPERVISORS' MEETING MINUTES
Thursday, April 2, 2026, at 1:00 p.m.
5120 Marina Way, Tampa, Florida, 33611

Board Members in attendance:

Dominique Pickering	Vice Chairperson
Scott Dutton	Assistant Secretary
Ron Swichkow	Assistant Secretary
Don Bodie, Jr.	Assistant Secretary

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	(via phone)
Audrey Ryan	PFM	(via phone)
Amy Champagne	PFM	(via phone)
John McKay	J.K. McKay, LLC	
Vivek Babbar	Straley Robin Vericker	
Sherry Blanc	Public	
Alina Gabbard	Public	
Betsey E.	Public	
Debbie Ferri	Public	
John Jones	Public	
George Telegadis	Public	
Andre Blanc	Public	

<u>FIRST ORDER OF BUSINESS</u> **Administrative Matters**

Call to Order and Roll Call

Ms. Gaarlandt called the New Port - Tampa Bay Community Development District Board of Supervisors continued meeting to order at 1:00 p.m. Those in attendance are outlined above.

Public Comment Period

There were no public comments at this time.

SECOND ORDER OF BUSINESS — **General Business Matters**

Reconsideration/Termination of the 2017 Infrastructure Operating Agreement with Westshore Marina Master Association

Mr. Babbar gave an update regarding the termination notice. It was noted a response has not been received by the April 2, 2026, deadline set at the March 26th meeting as part of passed termination resolution, but the Developer has stated they still want to come to a mutual agreement.

Mr. Pickering gave an update regarding the Developer's response and noted it has to be endorsed by the investors, which should take place within the upcoming week.

There was discussion regarding the timeline and the timing of the methodology consultant. It was noted the District would have to pay for the methodology consultant. It will take the consultant about a month to complete a report.

Mr. Babbar gave an overview of the assessment process. The budget can always be lowered, but it cannot be increased.

There was discussion regarding the financials related to the projected budget. It was noted the District can make a public records request of the Master Association regarding their financials.

Mr. Swichkow recommended engaging the Methodology Consultant at the April 16, 2026, Board meeting. It was noted this is the latest date the District can wait.

There was continued discussion regarding the budget and reserves.

There was brief discussion regarding legal fees and filing a claim. District Management will follow up with the insurance provider regarding legal coverage. It was noted litigation may cost everyone additional CDD fees and HOA fees.

A resident commented regarding the April 16th deadline.

It was noted a written proposal will be received no later than next week from the Developer.

A resident commented regarding the insurance coverage. It was noted the policy will be provided to the Board members.

There was lengthy discussion regarding the Developer's responses throughout the process and the forthcoming proposal.

Mr. Bodie, Jr., reviewed the historical background related to the termination of the operating agreement. He noted his responsibility is to the residents of the District. Any factual documents that were received have been passed along to the CDD.

There was lengthy discussion regarding the documents that were presented and who was notified of those documents.

Mr. Babbar noted that Chapter 190 does not state that CDD Supervisors have any fiduciary responsibility, but they do have a responsibility to act in the best interest of the District.

Consideration of Methodology Consultant Proposal for the 2027 Assessments

Mr. Babbar noted the Methodology Consultant will confirm what the District needs to proceed with assessments.

This item was deferred.

<u>THIRD ORDER OF BUSINESS</u> **Other Business**

Staff Reports

District Counsel – No report.

District Engineer –

- **Bridge St. Professional Traffic Engineering Services Proposal**

This item was deferred.

District Management – Ms. Gaarlandt noted the next meeting is scheduled for April 16, 2026.

Site Manager/Westshore Marina District Master Association Manager – Not present.

Supervisor Requests and Audience Comments

There were no further Supervisor requests or audience comments at this time.

FOURTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Swichkow, seconded by Mr. Bodie, Jr., with all in favor, the Board adjourned the April 2nd, 2026, New Port Tampa Bay Board of Supervisors' Continued Meeting at 1:48 p.m.

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Secretary/Assistant Secretary Chairperson/Vice-Chairperson

MINUTES OF MEETING

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES
Tuesday, April 28, 2026, at 3:00 p.m.
5120 Marina Way, Tampa, Florida, 33611

Board Members in attendance:

Ron Swichkow	Chairperson
Don Bodie, Jr.	Vice Chairperson
Dominic Pickering	Assistant Secretary
Scott Ward Dutton	Assistant Secretary

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	(via phone)
Audrey Ryan	PFM	(via phone)
Vivek Babbar	Straley Robin Vericker	(via phone @ 3:55 p.m.)
Craig Carden	Ardurra	
Sherry Blanc	Public	
Betsey E.	Public	
Georgette Legends	Public	
Andre Blanc	Public	
Alina Gabbard	Public	
Janice Champion	Public	
Jeffrey Roberts	Public	(via phone)
Thomas Wiggins	Public	(via phone)
John Mckay	J.H. McKay, LLC	

<u>**FIRST ORDER OF BUSINESS**</u> **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 3:00 p.m. Those in attendance are outlined above.

Public Comment Period

Ms. Gaarlandt reviewed the public comment period process.

There were no public comments at this time.

Consideration of the Minutes of the:

a) **February 12, 2026, Board of Supervisors Workshop Meeting**
b) **February 19, 2026, Board of Supervisors Meeting**
c) **February 23, 2026, Board of Supervisors Continued Workshop Meeting**

The Board reviewed the minutes.

On MOTION by Mr. Swichkow, seconded by Mr. Bodie, Jr., with all in favor, the Board approved the Minutes of the February 12, 2026, Board of Supervisors Workshop Meeting, the Minutes of the February 19, 2026, Board of Supervisors Meeting, and the February 23, 2026, Board of Supervisors Continued Workshop Meeting.

Consideration of Resolution 2026-03, General Election

Ms. Gaarlandt noted that Seat 4 currently held by Noah Breakstone and Seat 5 currently held by Dominic Pickering will be on the ballot at the General Election in November. This will be noticed and posted on the District's website. It was noted that the qualifying period is June 8th – June 12th.

On MOTION by Mr. Swichkow, seconded by Mr. Dutton, with all in favor, the Board approved Resolution 2026-03, General Election.

SECOND ORDER OF BUSINESS **General Business Matters**

Consideration of Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing Date

a) **Fiscal Year 2027 Proposed Budget**
b) **Fiscal Year 2027 Proposed Budget**

The Board reviewed the proposed budget options.

Ms. Gaarlandt reviewed the changes within the budget.

Mr. Swichkow requested the reserve line item be changed to contingency.

There was brief discussion regarding the overall ERU amount. It was noted the budget needs to reflect 1,311 ERU's. Ms. Gaarlandt noted the current reflected ERU's are based on the current methodology, but she can follow up with the methodology consultant to go about referencing the change.

Mr. Swichkow requested a meeting with Ms. Champagne to review a few items.

It was noted there were no changes to the Debt Service budget.

There was brief discussion regarding the Master Association budget. The detailed Master Association's budget can be sent out for review and comparison. Mr. Swichkow said the master association 2027 budget would be needed by the CDD in time to include in the combined 26-27 budget of the CDD considering termination of infrastructure agreement is still in effect.

It was noted the District Management fees would increase based on the proposed changes to operations and assessments.

This item was deferred.

Consideration of Response from the Master Association Relative to the Termination of the 2017 Infrastructure Operating Agreement with Westshore Marina Master Association

Mr. Swichkow gave an overview of the previous meeting discussions regarding this item and the counteroffer that was received. He recommended moving forward with termination.

Mr. Dutton noted he did not agree with the counteroffer but would have liked to move forward with another counter proposal in order to find a compromise.

Mr. Pickering gave an overview of the Master Association's viewpoint and potential compromise.

There was lengthy discussion regarding the counteroffer, final termination, and timeline. It was noted the termination would be effective starting January 1, 2027.

Mr. Swichkow gave an overview of the assessment process under the CDD. It was noted the operations of the District would stay the same and the CDD Board would be in charge of the maintenance budget.

There was discussion regarding the Master Declaration and addendums thus far.

There was also discussion regarding the methodology and inconsistencies with the ERU's.

Mr. Bodie, Jr., gave an overview of the ERU's and methodology in the original document. He recommended reviewing the documents to come to a compromise.

It was noted Mr. Babbar has written a timeline.

Mr. Swichkow noted the Master Association refuses to alter the assessment formula, which does not address the ERU's.

There was lengthy discussion regarding compromise and the timeline of termination. Mr. Babbar noted the Board can designate one Board liaison to have negotiation power and proceed with a continued meeting.

It was noted there have been workshops for three months regarding the issue. One of the goals is that the Master Association be in compliance with Chapter 190.

There was discussion regarding which entity would maintain control and the adjustment to the ERU's.

There was also brief discussion regarding the infrastructure for Tower 2 and Tower 3 and the potential assessments for the Towers. Mr. Babbar noted the Engineer's Report for the bond issuance does mention a guardhouse that still needs completion.

Mr. Babbar noted the Board appointed liaison can meet with the Master Association representative to proceed with negotiations. The negotiation information can be sent to District Counsel and District Management in order to send to the Board with final decisions being made at a continued meeting. The Board can recommend the parameters of the discussion between the Board liaison and the Master Association.

Mr. Dutton recommended having a weekly continued meeting.

There was brief discussion regarding having Counsel representation at the negotiation discussions. Mr. Babbar noted he would be willing to participate.

On MOTION by Mr. Swichkow, seconded by Mr. Dutton, with all in favor, the Board authorized Mr. Swichkow to continue discussion with the Developer regarding the Infrastructure Operating Agreement with the Westshore Marina Master Association.

It was noted the Master Association is willing to negotiate.

Consideration of Methodology Consultant Proposal for the 2027 Assessments

It was noted the decision to move forward with a methodology consultant needs to be made at this meeting in order for maintenance assessments to be put in place for Fiscal Year 2027.

There was discussion regarding the methodology consultant proposal. The cost for the proposal is $10,000.00.

Mr. Babbar noted the Board can work on a compromise but also approve the proposal in order to have both options available.

Mr. Bodie, Jr., noted this is an independent arbitrator and will be a valuable tool for the District.

Ms. Gaarlandt noted the preliminary budget has to be approved by June 15, 2026.

On MOTION by Mr. Swichkow, seconded by Mr. Dutton, with Mr. Pickering opposed, and all others in favor, the Board approved the Methodology Consultant Proposal for the 2027 Assessments.

Consideration of Additional Services Addendum #02

Mr. Carden gave an overview and noted this is for District Engineering services. The addendum is for a not-to-exceed amount of $10,000.00.

Ms. Gaarlandt noted the next five-year stormwater reserve study is due June 2027. That may be an additional cost.

There was brief discussion regarding the preliminary budget. Ms. Gaarlandt noted the budget can always be lowered, but it cannot be increased once a preliminary budget is approved.

The Board reviewed the traffic study and potential cost.

Mr. Carden reviewed the scope of work within the traffic study, benefits of the study, and noted the results can be presented to the City to negotiate improvements. Mr. Carden noted this is the only way to gather the correct data to present. The initial cost of the traffic study is $15,000.00.

There was lengthy discussion regarding the outcome of the traffic study and the responsibility of the study. It was noted that Ardurra would take the results to present to the City.

The traffic study is the first phase in achieving the desired outcome. It was noted the traffic study should project the traffic when the community is at full capacity.

There was discussion regarding the improvements completed thus far and the traffic issues.

There was also brief discussion regarding the City taking back the responsibility for maintaining the streets.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Dutton with all in favor, the Board approved the Bridge Street Professional Traffic Engineering Services Proposal in the amount of $15,000.00.

The vendor noted the data collection will take place within a week or two and the findings will be reported within a month.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swichkow, with all in favor, the Board approved the Additional Services Addendum #02.

Ratification of Payment Authorizations Nos. 231 – 236

Ms. Gaarlandt noted these were standard District expenses. These were previously approved and solely for ratification.

The Board reviewed the payment authorizations.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Dutton, with all in favor, the Board ratified Payment Authorizations Nos. 231-236.

Review of District Financial Position

The Board reviewed the District Financial position through March 2026.

No action was required.

<u>THIRD ORDER OF BUSINESS</u> **Other Business**

Staff Reports

District Counsel – No report.

District Engineer –

- **Bridge St. Professional Traffic Engineering Services Proposal**

There were no further updates at this time.

District Management – Ms. Gaarlandt noted the next meeting is scheduled for June 18, 2026.

There was brief discussion regarding scheduling a continued meeting.

Site Manager/Westshore Marina District Master Association Manager –

- **Maintenance Updates**

There were no updates at this time as Chris Bodie was not present.

Supervisor Requests and Audience Comments

There were no Supervisor requests or audience comments at this time.

FOURTH ORDER OF BUSINESS **Continuance**

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swichkow, with all in favor, the Board continued the April 28, 2026, New Port Tampa Bay Board of Supervisors' Meeting to May 7, 2026, at 11:00 a.m.

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Secretary/Assistant Secretary Chairperson/Vice-Chairperson

MINUTES OF MEETING

NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING MINUTES
Thursday, June 4, 2026, at 10:00 a.m.
5120 Marina Way, Tampa, Florida 33606

Board Members in attendance:

Ron Swichkow	Chairman	
Don Bodie, Jr.	Vice Chairman	
Noah Breakstone	Assistant Secretary	(via phone)
Scott Dutton	Assistant Secretary	
Dominic Pickering	Assistant Secretary	(via phone)

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	
Audrey Ryan	PFM	
Vivek Babbar	Straley Robin Vericker	
John McKay	McKay, LLC	
Kelly Richter	Related	(via phone)
Jeff Robbins	Related	(via phone @10:04 a.m.)
Carol Berc	Public	
Sherry Blanc	Public	
George Telegadis	public	
Jay Petmann	public	
Tim Cox	Public	
Peter Loux	Public	

<u>**FIRST ORDER OF BUSINESS**</u> **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 10:00 a.m. Those in attendance are outlined above.

Public Comment Period

There were no public comments at this time.

Consideration of the Minutes of the:

- **March 2, 2026, Board of Supervisors Continued Workshop Meeting**
- **March 13, 2026, Board of Supervisors Continued Workshop Meeting**

The Board reviewed the minutes.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swichkow, with all in favor, the Board approved the Minutes of the March 2, 2026, Board of Supervisors Continued Workshop Meeting, and the March 13, 2026, Board of Supervisors Continued Workshop Meeting.

SECOND ORDER OF BUSINESS **Business Matters**

Consideration of Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing Date

a. **Fiscal Year 2027 Proposed Budget**
b. **Fiscal Year 2027 Proposed Budget (including District Maintenance)**

Ms. Gaarlandt noted the recommended date for the Public Hearing is August 20, 2026, at 11:00 a.m., at the current location.

Ms. Gaarlandt noted there were several versions of the budget included for Board review. The Board would choose one budget option for approval. It was noted the budget cannot increase, but can be decreased, once approved.

The Board reviewed the budget and expenses.

There was discussion regarding the budget and the budget timeline. The number of ERU's have been agreed to be 1311.

Mr. Babbar noted the methodology that is approved will adjust the budget.

There was discussion regarding the methodology and the Master Association budget. It was noted the Master Association financial statements are updated through the end of April.

On MOTION by Mr. Dutton, seconded by Mr. Bodie, Jr., with Mr. Breakstone abstained, and all others in favor, the Board approved Resolution 2026-04, Approving a Preliminary Budget for Fiscal Year 2027 with Budget Option 4, and Setting a Public Hearing Date for August 20, 2026, at 11:00 a.m., at 5120 Marina Way, Tampa, FL 33606.

It was noted all legal fees are included in the budget.

Review and Acceptance of the O&M Methodology Report

Mr. McKay gave an overview of the O&M Methodology Report and bonds. It was noted the land that makes up Towers 2 and 3, and the commercial parcels were previously only assessed for administrative but not field expenses.

Mr. McKay gave an overview of the assessments and recommended removing the Marina slips, as they are not within the CDD and are not considered real property.

Mr. Breakstone commented regarding the assessment methodology presented.

Mr. McKay stated that the 1 per unit ERU for the apartments is a fair assessment.

There was discussion regarding fair assessments and legality of the previous methodology being used. It was noted that under the CDD, parcels of land that are being assessed must receive special benefit from the improvements and the assessments must be fairly and reasonably allocated to each parcel.

Mr. Babbar noted that the current methodology is under the Master Association and is not under the same requirements as the CDD as a result of the infrastructure agreement executed in 2017. It was noted there are several methodology options that could be used.

Mr. Swichkow noted that there was no formal report nor any methodology consulting done under the current methodology utilized by the master association. He stated that method of partial ERU for apartment properties and no assessment for tower 2 and 3 properties were decided by developer alone. It was noted the use of the infrastructure must be considered within the methodology.

There was lengthy discussion regarding the methodology structure.

Mr. McKay noted that CDD assessments are not based on vertical construction on the lot. It is based on the benefit that the land receives from the infrastructure already installed.

Mr. Breakstone commented regarding the difference between the debt service budget and O&M budget.

Mr. Babbar noted that nothing has been received from the master HOA regarding a previous formal methodology report being completed.

Mr. McKay continued reviewing the methodology report and assessments, including the proposed administrative budget.

It was noted the assessment for the apartments would increase by $23.30 per unit.

Mr. McKay reviewed the assessment amounts.

Mr. Babbar noted the assessments will be noticed to every resident as the methodology will be changing.

Mr. Bodie, Jr., noted that overall budget also includes reserve contributions.

On MOTION by Mr. Swichkow., seconded by Mr. Bodie, Jr., with Mr. Pickering and Mr. Breakstone opposed, and all others in favor, the Board accepted the O&M Methodology Report.

Consideration of Response from the Master Association Relative to the Termination of the 2017 Infrastructure Operating Agreement with Westshore Marina Master Association

Mr. Babbar gave an overview of the updated response from the Master Association. He noted there have been ongoing discussions.

Mr. Swichkow noted that based on the Master Association's response, they have stated that they do not agree with the CDD's ability to invoke the termination clause within the 2017 Infrastructure Agreement.

Mr. Swichkow gave an overview of the discussions that have taken place and the details of choosing between termination or continuing the agreement. District Counsel would make any amendments to the infrastructure agreement needed, including an annual termination clause should an agreement be reached

Mr. Babbar noted the last letter was from May 22 and gave an overview. It was noted the Master Association has not agreed to any amendments and has recommended mediation prior to June 5, 2026.

Mr. Babbar reviewed the options related to the termination clause.

Mr. Breakstone noted there is a conflict related to District Counsel.

There was discussion regarding the termination clause and the agreement.

Mr. Babbar noted his firm drafted the first draft of the agreement. It was noted that there are notes within the files that clarified the termination clause to be allowed annually. He further stated that developer was told a pure 50 year termination requirement would not be considered lawful and so the final version of the infrastructure agreement is what they wound up with.

There was brief discussion regarding the Master Association's Counsel representation and the HOA Board approving response letters.

There was also brief discussion regarding the CDD delegating duties and obligations to the Master Association and doing such makes the arrangement not in compliance with Section 190 that controls all CDD's.

Mr. Breakstone commented on the conflict related to District Counsel and recommended obtaining new counsel.

There was discussion regarding the tentative conflict and the details of the agreement, including an integration clause. Mr. Babbar noted there is an integration clause and a provision that nothing will be construed against either party, who also have the opportunity to consult counsel.

Mr. Babbar gave an overview of the process of mediation and noted both parties can provide a list of mediators or agree on a mediator. All mediation meetings will have to be published under the Florida Sunshine Law, if the Board is in attendance, or the mediation meetings can be delegated to one Board representative. It was noted the mediation will be to discuss the amendments to the operating agreement. Mr. Babbar noted the process can take at least 45 days.

Mr. Bodie, Jr., commented regarding arbitration versus mediation.

There was lengthy discussion regarding mediation and tentative litigation.

On MOTION by Mr. Swichkow, seconded by Mr. Bodie, Jr., with Mr. Breakstone and Mr. Pickering opposed, and Mr. Dutton in favor, the Board acknowledged the mediation recommendation from the Master Association, but declined to move forward.

There was continued discussion regarding mediation and arbitration.

Mr. Babbar noted he will work with District Management on a letter of reply.

Discussion to Engage Outside Counsel

Mr. Swichkow noted he is in favor of engaging outside counsel for litigation purposes but does not see the need to hire a new District Counsel. Mr. Dutton will work with Mr. Babbar on this item.

It was noted a retainer may be required. Mr. Babbar noted the estimated cost could be approximately $500 an hour.

On MOTION by Mr. Swichkow, seconded by Mr. Bodie, Jr., with Mr. Pickering and Mr. Breakstone abstained, and Mr. Dutton in favor, the Board approved the engagement of Outside Counsel and authorized Mr. Dutton to work with District Counsel on the engagement.

Consideration of the Arbitrage Rebate Engagement Letter with LLS Tax Solutions, Inc.

Ms. Gaarlandt presented the engagement letter noting this is a standard engagement letter. It was noted the rates are reasonable and the vendor is used for other Districts.

On MOTION by Mr. Bodie, Jr., seconded by Mr. Dutton, with Mr. Pickering and Mr. Breakstone abstained, and all others in favor, the Board approved the Arbitrage Rebate Engagement Letter with LLS Tax Solutions, Inc.

Ratification of Payment Authorizations Nos. 237 – 240

The Board reviewed the payment authorizations.

Ms. Gaarlandt noted these were previously approved and this is solely for ratification.

On MOTION by Mr. Swichkow, seconded by Mr. Dutton, with Mr. Breakstone abstained, and all others in favor, the Board ratified Payment Authorizations Nos. 237-240.

Review of District Financial Position

The Board reviewed the District's financial position.

No action was required.

<u>THIRD ORDER OF BUSINESS</u> **Other Business**

Staff Reports

District Counsel – No report.

District Engineer – No report.

District Manager – Ms. Gaarlandt noted the next meeting is scheduled for June 18, 2026. Meetings can be adjusted as needed.

Site Manager/Westshore Marina District Master Association Manager - It was noted the maintenance spreadsheet was included in the agenda packet.

There was discussion regarding the irrigation and irrigation payments. It was noted a submeter needs to installed.

It was noted Mr. Amico and Mr. Chris Bodie will follow up regarding the irrigation.

Audience Comments

There were no audience comments at this time.

Supervisor Requests

Mr. Swichkow commented regarding insurance coverage. Mr. Babbar noted if the claim is related to breach of contract, the District's insurance would not provide coverage. Mr Swichkow stated that the issue of invoking termination of the infrastructure agreement is not the CDD breaching a contract but merely exercising a clause in an executed agreement.

There was brief discussion regarding insurance coverage.

There were no Supervisor requests at this time.

FOURTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Bodie, Jr., seconded by Mr. Swichkow, with all in favor, the June 4, 2026, New Port Tampa Bay Board of Supervisors' Meeting was adjourned.

____________________________ ______________________________
Secretary/Assistant Secretary Chairperson/Vice-Chairperson

New Port – Tampa Bay Community Development District

Consideration of Resolution 2026-05, Adopting the Annual Meeting Schedule for Fiscal Year 2026-2027

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026-2027

WHEREAS, the New Port Tampa Bay Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 2004-423, Laws of Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026-2027 annual meeting schedule as attached in **Exhibit A**,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF THE NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT

1. The Fiscal Year 2026-2027 annual public meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20th DAY OF AUGUST, 2026.

ATTEST:	**NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chair/Vice Chair

Exhibit A

BOARD OF SUPERVISORS MEETING DATES
NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027

The Board of Supervisors of the New Port Tampa Bay Community Development District will hold their regular meetings for Fiscal Year 2026-2027 at 5120 Marina Way, Tampa, Florida, 33611 at 11:00 a.m. unless otherwise indicated as follows:

Thursday, October 15, 2026

Thursday, December 17, 2026

Thursday, February 18, 2027

Thursday, April 15, 2027

Thursday, June 17, 2027

Thursday, August 19, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 or by calling (407) 723-5900.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 723-5900 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jane Gaarlandt
District Manager

Exhibit A

BOARD OF SUPERVISORS MEETING DATES
NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027

The Board of Supervisors of the New Port Tampa Bay Community Development District will hold their regular meetings for Fiscal Year 2026-2027 at 5120 Marina Way, Tampa, Florida, 33611 at 11:00 a.m. unless otherwise indicated as follows:

Thursday, October 15, 2026

Thursday, November 19, 2026

Thursday, December 17, 2026

Thursday, January 21, 2027

Thursday, February 18, 2027

Thursday, March18, 2027

Thursday, April 15, 2027

Thursday, May 20, 2027

Thursday, June 17, 2027

Thursday, July 15, 2027

Thursday, August 19, 2027

Thursday, September 16, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 or by calling (407) 723-5900.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 723-5900 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Jane Gaarlandt
District Manager

New Port – Tampa Bay Community Development District

Consideration of Resolution 2026-06, Performance Measures, Standards, and Annual Reporting

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the New Port Tampa Bay Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

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

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

PASSED AND ADOPTED this 20th day of August, 2026.

ATTEST:

NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A:
Goals, Objectives and Annual Reporting Form

Performance Measures/Standards &
Annual Reporting Form

October 1, 2026 – September 30, 2027

<u>1. Community Communication and Engagement</u>
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 ☐

<u>Goal 1.2: Notice of Meetings Compliance</u>

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 ☐

<u>Goal 1.3: Access to Records Compliance</u>

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 ☐

<u>2. Infrastructure and Facilities Maintenance</u>
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:___________________________ Date:___________________

Print Name:________________________________

District Manager:____________________________ Date:___________________

Print Name:________________________________

New Port – Tampa Bay Community Development District

Public Hearing on the Adoption of the District's Annual Budget and Levy of O&M Assessments

A. Consideration of Resolution 2026-07, Adopting the Fiscal Year 2027 Budget and Appropriating Funds

B. Consideration of O&M assessment Methodology

C. Consideration of Resolution 2026-08, Levying O&M Assessments and Certifying an Assessment Roll

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("**Board**") of the New Port Tampa Bay Community Development District ("**District**") a proposed budget for the next ensuing budget year ("**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, 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:

Section 1. Budget.

a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is 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 2025-2026 and/or revised projections for fiscal year 2026-2027.

c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the New

Port Tampa Bay Community Development District for the Fiscal Year Beginning October 1, 2026, and Ending September 30, 2027."

d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2026, and ending September 30, 2027, the sum of $____________________, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	$________________
Total Reserve Fund [if Applicable]	$________________
Total Debt Service Funds	$________________
Total All Funds*	**$________________**

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 20, 2026.

Attested By:	**New Port Tampa Bay Community Development District**
______________________________	______________________________
Print Name:____________________	Print Name:____________________
☐Secretary/☐Assistant Secretary	☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Adopted Budget

4920-4927-3020, v. 1

New Port Tampa Bay CDD

Proposed FY 2027 Budget

PFM Management Services
3501 Quadrangle Blvd Suite 270
Orlando, FL 32817
407-723-5900

EXHIBIT A

New-Port Tampa Bay Community Development District

Proposed Fiscal Year 2027 Annual Operations & Maintenance Budget

	Actual Through 07/31/26	Anticipated Aug - Sept.	Anticipated FY 2026 Total	FY 2026 Adopted Budget	FY 2027Approved Proposed Budget
Revenues					
On-Roll Assessments	$ 139,893.86	$ -	$ 139,893.86	$ 137,408.20	$ 192,000.00
On-Roll Assessments- Master	-	-	-	-	700,000.00
Interest Income	7,111.16	-	7,111.16	-	-
Net Revenues	**$ 147,005.02**	**$ -**	**$ 147,005.02**	**$ 137,408.20**	**$ 892,000.00**
General & Administrative Expenses					
Public Officials' Liability Insurance	$ 3,014.00	$ -	$ 3,014.00	$ 3,315.40	$ 3,500.00
Supervisor Fees	-	-	-	2,500.00	2,400.00
General Insurance	5,598.00	-	5,598.00	6,157.80	6,500.00
Trustee Services	4,211.25	-	4,211.25	4,500.00	4,500.00
District Management Fees	18,750.00	3,750.00	22,500.00	22,500.00	52,000.00
Assessment Administration	20,000.00	-	20,000.00	10,000.00	10,000.00
Reamortization Schedule	-	250.00	250.00	250.00	250.00
Disclosure Agent	3,750.00	1,250.00	5,000.00	5,000.00	5,000.00
Engineering Fees	7,678.00	1,666.67	9,344.67	10,000.00	25,000.00
District Counsel	27,517.50	2,500.00	30,017.50	15,000.00	25,000.00
Audit Fees	4,300.00	-	4,300.00	4,800.00	4,800.00
Legal Advertising	2,125.37	333.33	2,458.70	2,000.00	2,500.00
Website Maintenance Fee	2,150.00	550.00	2,700.00	2,700.00	2,700.00
Utilities	10,136.58	2,321.86	12,458.44	16,000.00	16,000.00
Postage/ Shipping	32.77	33.33	66.10	200.00	500.00
Miscellaneous Charges	3,892.99	383.33	4,276.32	2,300.00	1,125.00
Tax Preparation Fee	6.42	-	6.42	10.00	50.00
Contingency	-	30,000.00	30,000.00	30,000.00	30,000.00
Dues, Licenses & Fees	175.00	-	175.00	175.00	175.00
Total General & Administrative Expenses	113,337.88	43,038.53	156,376.41	137,408.20	192,000.00
Master Association Maintenance					
Master Assocation Maint.	-	-	-	-	$ 700,000.00
Total Master Administrative Expenses	-	-	-	-	$ 700,000.00
Total Expenses	**$ 113,337.88**	**$ 43,038.53**	**$ 156,376.41**	**$ 137,408.20**	**$ 892,000.00**
Net Income (Loss)	**$ 33,667.14**	**$ (43,038.53)**	**$ (9,371.39)**	**$ -**	**$ -**

New Port Tampa Bay CDD
FY 2027 O&M Proposed Assessment Comparison

Unit Type	2026 O&M Assessment (Gross)	2027 O&M Assessment (Gross)	Increase / (Decrease)
1292 Units	$ 113.41	$ -	$ (113.41)
1318.98 Units	-	719.45	719.45

New Port Tampa Bay CDD
FY 2027
Proposed Assessments

Unit Type	FY 2027 O&M Assessment	FY 2027 Series 2021 Debt Service Assessment	Total
Platted Lots	$ 719.45	$ -	$ 719.45
Tower 1	719.45	1,889.29	2,608.74

New Port Tampa Bay CDD
FY 2027

Budget Item Description

Revenues:

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as "On-Roll Assessments."

Administrative Expenditures:

Public Officials' Liability Insurance

Supervisors' and Officers' liability insurance.

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to $200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

General Insurance

General liability insurance.

Trustee Services

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit "A" of the Management Agreement.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

New Port Tampa Bay CDD

FY 2027

Reamortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Disclosure Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the disclosure agent provides to the trustee and bond holders.

Engineering Fees

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Audit Fees

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Website Maintenance Fee

Website maintenance fee.

Utilities

Electric and water to maintain District property.

Postage/ Shipping:

Mail, overnight deliveries, correspondence, etc.

Miscellaneous Charges

Other expenses incurred throughout the year.

New Port Tampa Bay CDD
FY 2027

Tax Preparation Fee

The IRS requires the annual 1099 processing to be electronically filed. These are the fee association with the electronic filing using tax1099.com.

Contingency

Other expenses incurred throughout the year.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

New Port Tampa Bay Community Development District
FY 2027 Proposed Debt Service Budget

		FY2027 Proposed Series 2021 Budget
REVENUES:		
Special Assessments	$	875,821.89
TOTAL REVENUES	**$**	**875,821.89**
EXPENDITURES:		
Interest 11/1/2026	$	211,703.13
Principal 5/1/2027	$	245,000.00
Interest 5/1/2027	$	211,703.13
TOTAL EXPENDITURES	**$**	**668,406.26**
EXCESS REVENUES	**$**	**207,415.63**
Interest 11/1/2027	$	207,415.63

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NEW PORT TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the New Port Tampa Bay Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the Board terminated the *Operating Agreement dated February 7, 2017* between the District and the Westshore Marina District Master Association, Inc. and will assume the maintenance responsibilities for District infrastructure on January 1, 2027;

WHEREAS, the Board of Supervisors of the District ("**Board**") hereby determines to undertake various activities described in the District's adopted budget for fiscal year 2026-2027 attached hereto as **Exhibit A** ("**FY 2026-2027 Budget**") and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the county tax roll and collected by the local Tax Collector ("**Uniform Method**") pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the county Property Appraiser ("**Property Appraiser**") and county Tax Collector ("**Tax Collector**") to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2026-2027 Budget ("**O&M Assessments**");

WHEREAS, to account for the maintenance responsibilities the District will be performing the Board consulted with an independent assessment consultant who recommended that apportioning the O&M Assessments on a new methodology basis as described in their *Operations & Maintenance Special Assessment Allocation Report* (the "**Methodology Report**"), which is on file with the District, would be suitable for the District, that this manner of apportionment is a generally recognized and commonly approved method of proportionally spreading assessments over benefited lands, and will result in a methodology that is not dependent on subjective data or rationalizations;

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("**Debt Assessments**") in the amounts shown in the FY 2026-2027 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("**Assessment Roll**");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Methodology for Apportioning O&M Assessments. The Board finds that the Methodology Report allocates the O&M Assessments in a fair and reasonable manner and adopts the methodology included therein.

Section 2. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2026-2027 Budget and in the Assessment Roll.

Section 3. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2026-2027 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 4. Collection and Enforcement of District Assessments.

a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as county taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 5. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 6. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the county property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 7. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 8. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 9. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 10. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 20, 2026.

Attested By:	**New Port Tampa Bay Community Development District**
______________________________	______________________________
Print Name:____________________	Print Name:____________________
☐Secretary/☐Assistant Secretary	☐Chair/☐Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget

EXHIBIT A

New-Port Tampa Bay Community Development District

Proposed Fiscal Year 2027 Annual Operations & Maintenance Budget

	Actual Through 07/31/26	Anticipated Aug - Sept.	Anticipated FY 2026 Total	FY 2026 Adopted Budget	FY 2027Approved Proposed Budget
Revenues					
On-Roll Assessments	$ 139,893.86	$ -	$ 139,893.86	$ 137,408.20	$ 192,000.00
On-Roll Assessments- Master	-	-	-	-	700,000.00
Interest Income	7,111.16	-	7,111.16	-	-
Net Revenues	**$ 147,005.02**	**$ -**	**$ 147,005.02**	**$ 137,408.20**	**$ 892,000.00**
General & Administrative Expenses					
Public Officials' Liability Insurance	$ 3,014.00	$ -	$ 3,014.00	$ 3,315.40	$ 3,500.00
Supervisor Fees	-	-	-	2,500.00	2,400.00
General Insurance	5,598.00	-	5,598.00	6,157.80	6,500.00
Trustee Services	4,211.25	-	4,211.25	4,500.00	4,500.00
District Management Fees	18,750.00	3,750.00	22,500.00	22,500.00	52,000.00
Assessment Administration	20,000.00	-	20,000.00	10,000.00	10,000.00
Reamortization Schedule	-	250.00	250.00	250.00	250.00
Disclosure Agent	3,750.00	1,250.00	5,000.00	5,000.00	5,000.00
Engineering Fees	7,678.00	1,666.67	9,344.67	10,000.00	25,000.00
District Counsel	27,517.50	2,500.00	30,017.50	15,000.00	25,000.00
Audit Fees	4,300.00	-	4,300.00	4,800.00	4,800.00
Legal Advertising	2,125.37	333.33	2,458.70	2,000.00	2,500.00
Website Maintenance Fee	2,150.00	550.00	2,700.00	2,700.00	2,700.00
Utilities	10,136.58	2,321.86	12,458.44	16,000.00	16,000.00
Postage/ Shipping	32.77	33.33	66.10	200.00	500.00
Miscellaneous Charges	3,892.99	383.33	4,276.32	2,300.00	1,125.00
Tax Preparation Fee	6.42	-	6.42	10.00	50.00
Contingency	-	30,000.00	30,000.00	30,000.00	30,000.00
Dues, Licenses & Fees	175.00	-	175.00	175.00	175.00
Total General & Administrative Expenses	113,337.88	43,038.53	156,376.41	137,408.20	192,000.00
Master Association Maintenance					
Master Assocation Maint.	-	-	-	-	$ 700,000.00
Total Master Administrative Expenses	-	-	-	-	$ 700,000.00
Total Expenses	**$ 113,337.88**	**$ 43,038.53**	**$ 156,376.41**	**$ 137,408.20**	**$ 892,000.00**
Net Income (Loss)	**$ 33,667.14**	**$ (43,038.53)**	**$ (9,371.39)**	**$ -**	**$ -**

New Port – Tampa Bay Community Development District

Assessment Roll

Newport Tampa Bay CDD					
Fiscal Year 2027 Assessment Ro					
Folio	**Series 2021**	**O&M**	**Total Assessments**		**Folio**
1324274082	$ -	$ 4,743.46	$ 4,743.46		1324274460
1324274084	$ -	$ 2,350.31	$ 2,350.31		1324274462
1324274086	$ -	$ 284,902.20	$ 284,902.20		1324274464
1324274114	$ -	$ 4,017.80	$ 4,017.80		1324274466
1324274116	$ -	$ 3,788.23	$ 3,788.23		1324274468
1324274118	$ -	$ 252,526.95	$ 252,526.95		1324274470
1324274132	$ -	$ 719.45	$ 719.45		1324274472
1324274134	$ -	$ 719.45	$ 719.45		1324274474
1324274136	$ -	$ 719.45	$ 719.45		1324274476
1324274138	$ -	$ 719.45	$ 719.45		1324274478
1324274140	$ -	$ 719.45	$ 719.45		1324274480
1324274142	$ -	$ 719.45	$ 719.45		1324274492
1324274144	$ -	$ 719.45	$ 719.45		1324274494
1324274146	$ -	$ 719.45	$ 719.45		1324274496
1324274148	$ -	$ 719.45	$ 719.45		1324274498
1324274150	$ -	$ 719.45	$ 719.45		1324274500
1324274152	$ -	$ 719.45	$ 719.45		1324274502
1324274154	$ -	$ 719.45	$ 719.45		1324274504
1324274156	$ -	$ 719.45	$ 719.45		1324274506
1324274158	$ -	$ 719.45	$ 719.45		1324274508
1324274160	$ -	$ 719.45	$ 719.45		1324274510
1324274162	$ -	$ 719.45	$ 719.45		1324274512
1324274164	$ -	$ 719.45	$ 719.45		1324274514
1324274166	$ -	$ 719.45	$ 719.45		1324274516
1324274168	$ -	$ 719.45	$ 719.45		1324274518
1324274170	$ -	$ 719.45	$ 719.45		1324274520
1324274172	$ -	$ 719.45	$ 719.45		1324274522
1324274174	$ -	$ 719.45	$ 719.45		1324274524
1324274176	$ -	$ 719.45	$ 719.45		1324274526
1324274178	$ -	$ 719.45	$ 719.45		1324274528
1324274180	$ -	$ 719.45	$ 719.45		1324274530
1324274182	$ -	$ 719.45	$ 719.45		1324274532
1324274184	$ -	$ 719.45	$ 719.45		1324274534
1324274186	$ -	$ 719.45	$ 719.45		1324274536
1324274188	$ -	$ 719.45	$ 719.45		1324274538
1324274190	$ -	$ 719.45	$ 719.45		1324274540
1324274192	$ -	$ 719.45	$ 719.45		1324274542
1324274194	$ -	$ 719.45	$ 719.45		1324274544
1324274196	$ -	$ 719.45	$ 719.45		1324274546
1324274198	$ -	$ 719.45	$ 719.45		1324274548
1324274200	$ -	$ 719.45	$ 719.45		1324274550
1324274246	$ -	$ 88,492.35	$ 88,492.35		1324274552

Newport Tampa Bay CDD					
Fiscal Year 2027 Assessment Ro					
Folio	Series 2021	O&M	Total Assessments		Folio
1324274248	$ -	$ 113,673.10	$ 113,673.10		1324274554
1324274250	$ -	$ 755.75	$ 755.75		1324274556
1324274262	$ -	$ 719.45	$ 719.45		1324274558
1324274264	$ -	$ 719.45	$ 719.45		1324274560
1324274266	$ -	$ 719.45	$ 719.45		1324274562
1324274268	$ -	$ 719.45	$ 719.45		1324274564
1324274270	$ -	$ 719.45	$ 719.45		1324274566
1324274272	$ -	$ 719.45	$ 719.45		1324274568
1324274274	$ -	$ 719.45	$ 719.45		1324274570
1324274276	$ -	$ 719.45	$ 719.45		1324274572
1324274278	$ -	$ 719.45	$ 719.45		1324274574
1324274280	$ -	$ 719.45	$ 719.45		1324274576
1324274282	$ -	$ 719.45	$ 719.45		1324274578
1324274284	$ -	$ 719.45	$ 719.45		1324274580
1324274286	$ -	$ 719.45	$ 719.45		1324274582
1324274288	$ -	$ 719.45	$ 719.45		1324274584
1324274290	$ -	$ 719.45	$ 719.45		1324274586
1324274292	$ -	$ 719.45	$ 719.45		1324274588
1324274294	$ -	$ 719.45	$ 719.45		1324274590
1324274296	$ -	$ 719.45	$ 719.45		1324274592
1324274298	$ -	$ 719.45	$ 719.45		1324274594
1324274300	$ -	$ 719.45	$ 719.45		1324274596
1324274302	$ -	$ 719.45	$ 719.45		1324274598
1324274304	$ -	$ 719.45	$ 719.45		1324274600
1324274306	$ -	$ 719.45	$ 719.45		1324274602
1324274308	$ -	$ 719.45	$ 719.45		1324274604
1324274310	$ -	$ 719.45	$ 719.45		1324274606
1324274312	$ -	$ 719.45	$ 719.45		1324274608
1324274314	$ -	$ 719.45	$ 719.45		1324274610
1324274316	$ -	$ 719.45	$ 719.45		1324274612
1324274318	$ -	$ 719.45	$ 719.45		1324274614
1324274320	$ -	$ 719.45	$ 719.45		1324274616
1324274322	$ -	$ 719.45	$ 719.45		1324274618
1324274324	$ -	$ 719.45	$ 719.45		1324274620
1324274326	$ -	$ 719.45	$ 719.45		1324274622
1324274328	$ -	$ 719.45	$ 719.45		1324274624
1324274330	$ -	$ 719.45	$ 719.45		1324274626
1324274332	$ -	$ 719.45	$ 719.45		1324274628
1324274334	$ -	$ 719.45	$ 719.45		1324274630
1324274336	$ -	$ 719.45	$ 719.45		1324274632
1324274338	$ -	$ 719.45	$ 719.45		1324274634
1324274340	$ -	$ 719.45	$ 719.45		1324274636

Newport Tampa Bay CDD					
Fiscal Year 2027 Assessment Ro					
Folio	**Series 2021**	**O&M**	**Total Assessments**		**Folio**
1324274342	$ -	$ 719.45	$ 719.45		1324274638
1324274344	$ -	$ 719.45	$ 719.45		1324274640
1324274346	$ -	$ 719.45	$ 719.45		1324274642
1324274348	$ -	$ 719.45	$ 719.45		1324274644
1324274350	$ -	$ 719.45	$ 719.45		1324274646
1324274352	$ -	$ 719.45	$ 719.45		1324274648
1324274354	$ -	$ 719.45	$ 719.45		1324274650
1324274356	$ -	$ 719.45	$ 719.45		1324274652
1324274358	$ -	$ 719.45	$ 719.45		1324274654
1324274360	$ -	$ 719.45	$ 719.45		1324274656
1324274362	$ -	$ 719.45	$ 719.45		1324274658
1324274364	$ -	$ 719.45	$ 719.45		1324274660
1324274366	$ -	$ 719.45	$ 719.45		1324274662
1324274368	$ -	$ 719.45	$ 719.45		1324274664
1324274370	$ -	$ 719.45	$ 719.45		1324274666
1324274372	$ -	$ 719.45	$ 719.45		1324274668
1324274374	$ -	$ 719.45	$ 719.45		1324274670
1324274376	$ -	$ 719.45	$ 719.45		1324274672
1324274378	$ -	$ 719.45	$ 719.45		1324274674
1324274380	$ -	$ 719.45	$ 719.45		1324274676
1324274382	$ -	$ 719.45	$ 719.45		1324274678
1324274384	$ -	$ 719.45	$ 719.45		1324274680
1324274386	$ -	$ 719.45	$ 719.45		1324274682
1324274388	$ -	$ 719.45	$ 719.45		1324274684
1324274390	$ -	$ 719.45	$ 719.45		1324274686
1324274392	$ -	$ 719.45	$ 719.45		1324274688
1324274394	$ -	$ 719.45	$ 719.45		1324274690
1324274396	$ -	$ 719.45	$ 719.45		1324274692
1324274402	$ -	$ 719.45	$ 719.45		1324274694
1324274404	$ -	$ 719.45	$ 719.45		1324274698
1324274406	$ -	$ 719.45	$ 719.45		1324274700
1324274408	$ -	$ 719.45	$ 719.45		1324274702
1324274410	$ -	$ 719.45	$ 719.45		1324274704
1324274412	$ -	$ 719.45	$ 719.45		1324274706
1324274414	$ -	$ 719.45	$ 719.45		1324274708
1324274416	$ -	$ 719.45	$ 719.45		1324274710
1324274418	$ -	$ 719.45	$ 719.45		1324274712
1324274420	$ -	$ 719.45	$ 719.45		1324274714
1324274422	$ -	$ 719.45	$ 719.45		1324274716
1324274424	$ -	$ 719.45	$ 719.45		1324274718
1324274426	$ -	$ 719.45	$ 719.45		1324274720
1324274428	$ -	$ 719.45	$ 719.45		1324274722

Newport Tampa Bay CDD					
Fiscal Year 2027 Assessment Ro					
Folio	Series 2021	O&M	Total Assessments		Folio
1324274430	$ -	$ 719.45	$ 719.45		1324274724
1324274432	$ -	$ 719.45	$ 719.45		1324274726
1324274434	$ -	$ 719.45	$ 719.45		1324274728
1324274436	$ -	$ 719.45	$ 719.45		1324274730
1324274438	$ -	$ 719.45	$ 719.45		1324274732
1324274440	$ -	$ 719.45	$ 719.45		1324274734
1324274442	$ -	$ 719.45	$ 719.45		1324274736
1324274444	$ -	$ 719.45	$ 719.45		1324274738
1324274446	$ -	$ 719.45	$ 719.45		1324274740
1324274448	$ -	$ 719.45	$ 719.45		1324274742
1324274450	$ -	$ 719.45	$ 719.45		
1324274452	$ -	$ 719.45	$ 719.45		
1324274454	$ -	$ 719.45	$ 719.45		
1324274456	$ -	$ 719.45	$ 719.45		
1324274458	$ -	$ 719.45	$ 719.45		

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Series 2021	O&M	Total Assessments
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ -	$ 719.45	$ 719.45
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
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$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86

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Series 2021	O&M	Total Assessments
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
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$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
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Series 2021	O&M	Total Assessments
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
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$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86

oll		
Series 2021	**O&M**	**Total Assessments**
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ 1,881.41	$ 719.45	$ 2,600.86
$ -	$ 877.07	$ 877.07
$ 1,881.41	$ 719.45	$ 2,600.86
$ 235,176.25	$ 948,939.82	$ 1,184,116.07
$ 14,110.58	$ 56,936.39	$ 71,046.96
$ 221,065.68	$ 892,003.43	$ 1,113,069.11

New Port – Tampa Bay Community Development District

Consideration of PFM Fee Increase Letter

(provided under seperate cover)

New Port – Tampa Bay Community Development District

Consideration of 2021-2026 26 Arbitrage Rebate Report

LLS Tax Solutions Inc.
Tax - Exempt Bond Services

LLS Tax Solutions Inc.
1645 Sun City Center Plz.
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

July 30, 2026

Ms. Jane Gaarlandt
New Port – Tampa Bay Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

$11,580,000
New Port – Tampa Bay Community Development District
Special Assessment Bonds, Series 2021
("Bonds")

Dear Ms. Gaarlandt:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the five-year period beginning February 8, 2021, through the period ended February 8, 2026 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of February 8, 2026.

The Bonds were reviewed for compliance with IRS Yield Restriction rules as described in Treasury Regulations §1.148-2.

The next annual arbitrage rebate calculation date is February 8, 2027. We have provided an engagement letter for the next Computation Period for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott

Linda L. Scott, CPA

New Port – Tampa Bay Community Development District

$11,580,000 New Port – Tampa Bay Community Development District Special Assessment Bonds, Series 2021

For the period ended February 8, 2026

LLS Tax Solutions Inc.
Tax - Exempt Bond Services

LLS Tax Solutions Inc.
1645 Sun City Center Plz.
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

July 30, 2026

New Port – Tampa Bay Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Re: $11,580,000 New Port – Tampa Bay Community Development District Special Assessment Bonds, Series 2021 ("Bonds")

New Port – Tampa Bay Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended February 8, 2026 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebatable Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebatable Arbitrage of $(415,493.25) at February 8, 2026. As such, no amount must be on deposit in the Rebate Fund.

As specified in Form 8038G, the calculations have been performed based upon a Bond Yield of 3.9918%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebatable Arbitrage for the Bonds for the Computation Period based on the information provided to us. The Rebatable Arbitrage has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

New Port – Tampa Bay Community Development District
July 30, 2026
$11,580,000 Special Assessment Bonds, Series 2021
For the period ended February 8, 2026

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is February 8, 2021.

2. The end of the first Bond Year for the Bonds is February 8, 2022.

3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.

4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.

5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.

6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.

7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.

8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

New Port – Tampa Bay Community Development District
July 30, 2026
$11,580,000 Special Assessment Bonds, Series 2021
For the period ended February 8, 2026

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the "present value" method of valuation that is described in the Regulations.

10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a "bona fide debt service fund" for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.

11. The Bonds were issued for the purpose of providing funds to (i) finance a portion of the cost of construction, installation and equipping of public infrastructure improvements, including without limitation a stormwater management system, seawall revetment, earthwork, roadways, water and wastewater utilities, hardscape/landscape/irrigation, recreational improvements, a security gatehouse, land acquisition, and professional fees and costs (the "Project"), (ii) fund the Reserve Account in an amount which equals the 2021 Reserve Account Requirement, (iii) pay a portion of the interest accruing on the Bonds, and (iv) pay the costs associated with the issuance of the Bonds.

12. The District selected to treat the last day of the fifth Bond Year (February 8, 2026) as the initial installment computation date.

13. The Bonds were reviewed for compliance with IRS Yield Restriction rules as described in Treasury Regulations §1.148-2.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

New Port – Tampa Bay Community Development District
July 30, 2026
$11,580,000 Special Assessment Bonds, Series 2021
For the period ended February 8, 2026

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.

2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.

3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.

4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.

5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.

6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

New Port – Tampa Bay Community Development District
July 30, 2026
$11,580,000 Special Assessment Bonds, Series 2021
For the period ended February 8, 2026

SOURCE INFORMATION

Bonds	Source
Closing Date	Form 8038G
Bond Yield	Form 8038G
Investments	Source
Principal and Interest Receipt Amounts and Dates	Trust Statements
Investment Dates and Purchase Prices	Trust Statements

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

New Port – Tampa Bay Community Development District
July 30, 2026
$11,580,000 Special Assessment Bonds, Series 2021
For the period ended February 8, 2026

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebatable Arbitrage.

$11,580,000 NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 8 / 2021 ISSUE DATE
2 / 8 / 2021 BEGINNING OF COMPUTATION PERIOD
2 / 8 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9918%	ALLOWABLE EARNINGS
2 / 8 / 2021	INITIAL DEPOSIT		0.00	665,971.88	811,489.75	145,517.87
3 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		1.92	0.00	0.00	0.00
3 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(1.92)	(2.33)	(0.41)
4 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
4 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.43)	(0.60)
5 / 3 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.74	0.00	0.00	0.00
5 / 4 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.74)	(3.31)	(0.57)
6 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
6 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.41)	(0.58)
7 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.74	0.00	0.00	0.00
7 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.74)	(3.29)	(0.55)
8 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
8 / 3 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.38)	(0.55)
9 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
9 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.37)	(0.54)
10 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.74	0.00	0.00	0.00
10 / 4 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.74)	(3.25)	(0.51)
11 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
11 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.35)	(0.52)
12 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.74	0.00	0.00	0.00
12 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.74)	(3.23)	(0.49)
1 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
1 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.33)	(0.50)
2 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
2 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.32)	(0.49)
3 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.55	0.00	0.00	0.00
3 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.55)	(2.98)	(0.43)
4 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
4 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.30)	(0.47)
5 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.74	0.00	0.00	0.00
5 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.74)	(3.18)	(0.44)
6 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
6 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.27)	(0.44)
7 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.74	0.00	0.00	0.00
7 / 5 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.74)	(3.16)	(0.42)
8 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.83	0.00	0.00	0.00
8 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.83)	(3.25)	(0.42)
9 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		437.90	0.00	0.00	0.00
9 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		1.37	0.00	0.00	0.00
9 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(439.27)	(503.11)	(63.84)
10 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		821.06	0.00	0.00	0.00
10 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(821.06)	(937.10)	(116.04)
11 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		1,007.17	0.00	0.00	0.00
11 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,007.17)	(1,145.98)	(138.81)
12 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		1,067.38	0.00	0.00	0.00
12 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,067.38)	(1,210.49)	(143.11)
1 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,244.36	0.00	0.00	0.00
1 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,244.36)	(1,406.25)	(161.89)
2 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,323.73	0.00	0.00	0.00
2 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,323.73)	(1,491.36)	(167.63)
3 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,200.57	0.00	0.00	0.00
3 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,200.57)	(1,348.15)	(147.58)
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		722.53	0.00	0.00	0.00
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		875.80	0.00	0.00	0.00
4 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,598.33)	(1,788.51)	(190.18)
5 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,021.64	0.00	0.00	0.00
5 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,021.64)	(2,255.25)	(233.61)
6 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,092.79	0.00	0.00	0.00
6 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,092.79)	(2,326.95)	(234.16)
7 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,080.02	0.00	0.00	0.00
7 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,080.02)	(2,304.38)	(224.36)
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		755.38	0.00	0.00	0.00
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,594.68	0.00	0.00	0.00
8 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,350.06)	(2,595.84)	(245.78)
9 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		3,026.07	0.00	0.00	0.00
9 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,026.07)	(3,330.47)	(304.40)
10 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,928.45	0.00	0.00	0.00
10 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,928.45)	(3,213.13)	(284.68)
11 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		3,026.49	0.00	0.00	0.00

$11,580,000 NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 8 / 2021 ISSUE DATE
2 / 8 / 2021 BEGINNING OF COMPUTATION PERIOD
2 / 8 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9918%	ALLOWABLE EARNINGS
11 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(3,026.49)	(3,310.15)	(283.66)
12 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,907.46	0.00	0.00	0.00
12 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,907.46)	(3,168.81)	(261.35)
1 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,988.10	0.00	0.00	0.00
1 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,988.10)	(3,246.35)	(258.25)
2 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,961.40	0.00	0.00	0.00
2 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,961.40)	(3,207.11)	(245.71)
3 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,770.77	0.00	0.00	0.00
3 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,770.77)	(2,990.14)	(219.37)
4 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,962.59	0.00	0.00	0.00
4 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,962.59)	(3,187.33)	(224.74)
5 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,866.30	0.00	0.00	0.00
5 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,866.30)	(3,073.60)	(207.30)
6 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,961.81	0.00	0.00	0.00
6 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,961.81)	(3,164.88)	(203.07)
7 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,866.29	0.00	0.00	0.00
7 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,866.29)	(3,053.41)	(187.12)
8 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,960.05	0.00	0.00	0.00
8 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,960.05)	(3,142.92)	(182.87)
9 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,959.55	0.00	0.00	0.00
9 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,959.55)	(3,131.37)	(171.82)
10 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,754.92	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,754.92)	(2,905.91)	(150.99)
11 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,677.45	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,677.45)	(2,814.29)	(136.84)
12 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,487.16	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,487.16)	(2,605.96)	(118.80)
1 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,477.25	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,477.25)	(2,587.05)	(109.80)
2 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,401.92	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,401.92)	(2,499.85)	(97.93)
3 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,169.49	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,169.49)	(2,250.52)	(81.03)
4 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,401.88	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,401.88)	(2,483.94)	(82.06)
5 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,324.43	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,324.43)	(2,395.94)	(71.51)
6 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,401.62	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,401.62)	(2,467.10)	(65.48)
7 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,324.43	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,324.43)	(2,380.21)	(55.78)
8 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,401.89	0.00	0.00	0.00
8 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,401.89)	(2,450.91)	(49.02)
9 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,399.72	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,399.72)	(2,440.91)	(41.19)
10 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,249.62	0.00	0.00	0.00
10 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,249.62)	(2,280.96)	(31.34)
11 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,251.33	0.00	0.00	0.00
11 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,251.33)	(2,274.68)	(23.35)
12 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,050.69	0.00	0.00	0.00
12 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,050.69)	(2,065.60)	(14.91)
1 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		2,023.23	0.00	0.00	0.00
1 / 5 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,023.23)	(2,030.57)	(7.34)
2 / 2 / 2026	DEBT SERVICE RESERVE ACCOUNT		1,977.99	0.00	0.00	0.00
2 / 3 / 2026	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,977.99)	(1,979.08)	(1.09)
2 / 8 / 2026	INTEREST ACCRUAL		510.30	0.00	0.00	0.00
		666,482.17	95,766.24	570,715.94	709,985.09	139,269.16
2 / 8 / 2021	INITIAL DEPOSIT		0.00	9,704,623.19	11,825,127.23	2,120,504.04
2 / 19 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(1,216,122.83)	(1,480,062.61)	(263,939.78)
3 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		26.25	0.00	0.00	0.00
3 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1.92	2.33	0.41
3 / 16 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(750,502.75)	(910,683.62)	(160,180.87)
4 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		34.40	0.00	0.00	0.00
4 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.43	0.60
4 / 6 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(227,459.04)	(275,400.55)	(47,941.51)
5 / 3 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		31.02	0.00	0.00	0.00
5 / 4 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(715,426.69)	(863,558.28)	(148,131.59)
5 / 4 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.74	3.31	0.57
5 / 10 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	5,000.34	6,031.70	1,031.36

$11,580,000 NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 8 / 2021 ISSUE DATE
2 / 8 / 2021 BEGINNING OF COMPUTATION PERIOD
2 / 8 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9918%	ALLOWABLE EARNINGS
6 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(774,078.74)	(931,588.78)	(157,510.04)
6 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		29.17	0.00	0.00	0.00
6 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.41	0.58
6 / 22 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(35,671.54)	(42,831.14)	(7,159.60)
6 / 23 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(452,901.89)	(543,743.70)	(90,841.81)
6 / 23 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(68,864.85)	(82,677.57)	(13,812.72)
6 / 23 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(265,852.13)	(319,176.02)	(53,323.89)
7 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		23.86	0.00	0.00	0.00
7 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.74	3.29	0.55
7 / 13 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(14,926.50)	(17,881.11)	(2,954.61)
8 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		22.06	0.00	0.00	0.00
8 / 3 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.38	0.55
8 / 11 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(549,732.78)	(656,527.65)	(106,794.87)
8 / 16 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(49,056.72)	(58,554.66)	(9,497.94)
8 / 16 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(707,632.28)	(844,637.99)	(137,005.71)
9 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		18.79	0.00	0.00	0.00
9 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.37	0.54
9 / 15 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(14,679.63)	(17,466.07)	(2,786.44)
9 / 15 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(440,007.27)	(523,528.17)	(83,520.90)
9 / 15 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(448,072.16)	(533,123.92)	(85,051.76)
9 / 30 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(58,342.00)	(69,302.08)	(10,960.08)
10 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		13.97	0.00	0.00	0.00
10 / 4 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.74	3.25	0.51
10 / 25 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(86,186.08)	(102,096.31)	(15,910.23)
11 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		12.32	0.00	0.00	0.00
11 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.35	0.52
12 / 1 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		11.65	0.00	0.00	0.00
12 / 2 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.74	3.23	0.49
12 / 8 / 2021	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(12,244.10)	(14,436.09)	(2,191.99)
1 / 3 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		12.00	0.00	0.00	0.00
1 / 4 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.33	0.50
1 / 11 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(7,920.94)	(9,305.20)	(1,384.26)
2 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		11.96	0.00	0.00	0.00
2 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.32	0.49
2 / 3 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(54,335.90)	(63,677.64)	(9,341.74)
2 / 14 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(7,209.50)	(8,438.80)	(1,229.30)
3 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		10.59	0.00	0.00	0.00
3 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.55	2.98	0.43
3 / 24 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(121,997.02)	(142,173.15)	(20,176.13)
4 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		11.56	0.00	0.00	0.00
4 / 4 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.29	0.46
5 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		10.81	0.00	0.00	0.00
5 / 3 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.74	3.18	0.44
5 / 18 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(42,646.52)	(49,405.71)	(6,759.19)
5 / 24 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(120,337.13)	(139,317.96)	(18,980.83)
6 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		10.96	0.00	0.00	0.00
6 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.27	0.44
6 / 27 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(148,202.63)	(170,958.17)	(22,755.54)
7 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		10.06	0.00	0.00	0.00
7 / 5 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.74	3.16	0.42
8 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		9.85	0.00	0.00	0.00
8 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2.83	3.25	0.42
8 / 30 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(31,480.99)	(36,064.37)	(4,583.38)
9 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		1,522.61	0.00	0.00	0.00
9 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		4.77	0.00	0.00	0.00
9 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	439.27	503.11	63.84
10 / 3 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		2,823.28	0.00	0.00	0.00
10 / 4 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	821.06	937.10	116.04
10 / 7 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(85,284.36)	(97,305.00)	(12,020.64)
10 / 7 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(359,014.66)	(409,616.99)	(50,602.33)
11 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		2,920.59	0.00	0.00	0.00
11 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,007.17	1,145.98	138.81
11 / 15 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(43,658.40)	(49,604.57)	(5,946.17)
11 / 15 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(50,242.18)	(57,085.04)	(6,842.86)
12 / 1 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		2,889.94	0.00	0.00	0.00
12 / 2 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,067.38	1,210.49	143.11
12 / 21 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(129,321.03)	(146,354.64)	(17,033.61)
12 / 21 / 2022	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(196,709.57)	(222,619.30)	(25,909.73)
1 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		3,078.48	0.00	0.00	0.00
1 / 4 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,244.36	1,406.25	161.89

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SPECIAL ASSESSMENT BONDS, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 8 / 2021	ISSUE DATE
2 / 8 / 2021	BEGINNING OF COMPUTATION PERIOD
2 / 8 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9918%	ALLOWABLE EARNINGS
1 / 18 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(310,623.91)	(350,497.40)	(39,873.49)
1 / 25 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(29,800.00)	(33,599.47)	(3,799.47)
2 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		2,571.37	0.00	0.00	0.00
2 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,323.73	1,491.36	167.63
2 / 7 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(39,950.00)	(44,984.28)	(5,034.28)
2 / 23 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(210,006.61)	(236,055.45)	(26,048.84)
3 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		1,854.34	0.00	0.00	0.00
3 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,200.57	1,348.15	147.58
4 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		931.14	0.00	0.00	0.00
4 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		1,128.46	0.00	0.00	0.00
4 / 4 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,598.33	1,788.51	190.18
4 / 5 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(234,809.52)	(262,720.60)	(27,911.08)
5 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		1,996.47	0.00	0.00	0.00
5 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,021.64	2,255.25	233.61
6 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		1,982.86	0.00	0.00	0.00
6 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,092.79	2,326.95	234.16
6 / 9 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(180,428.46)	(200,461.90)	(20,033.44)
7 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		1,570.21	0.00	0.00	0.00
7 / 5 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,080.02	2,304.38	224.36
7 / 17 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(79,133.10)	(87,553.41)	(8,420.31)
8 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		430.20	0.00	0.00	0.00
8 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		1,038.50	0.00	0.00	0.00
8 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,350.06	2,595.84	245.78
8 / 11 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(259,966.17)	(286,871.47)	(26,905.30)
9 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		939.99	0.00	0.00	0.00
9 / 5 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	3,026.07	3,330.47	304.40
10 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		556.57	0.00	0.00	0.00
10 / 3 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,928.45	3,213.13	284.68
10 / 10 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(107,022.58)	(117,336.39)	(10,313.81)
11 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		247.31	0.00	0.00	0.00
11 / 2 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	3,026.49	3,310.15	283.66
12 / 1 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		116.68	0.00	0.00	0.00
12 / 4 / 2023	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,907.46	3,168.81	261.35
1 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		132.66	0.00	0.00	0.00
1 / 3 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,988.10	3,246.35	258.25
2 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		145.77	0.00	0.00	0.00
2 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,961.40	3,207.11	245.71
3 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		149.70	0.00	0.00	0.00
3 / 4 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,770.77	2,990.14	219.37
4 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		172.27	0.00	0.00	0.00
4 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,962.59	3,187.33	224.74
5 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		180.94	0.00	0.00	0.00
5 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,866.30	3,073.60	207.30
6 / 3 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		200.55	0.00	0.00	0.00
6 / 4 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,961.81	3,164.88	203.07
7 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		206.75	0.00	0.00	0.00
7 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,866.29	3,053.41	187.12
8 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		228.14	0.00	0.00	0.00
8 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,960.05	3,142.92	182.87
9 / 3 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		242.25	0.00	0.00	0.00
9 / 4 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,959.55	3,131.37	171.82
10 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		237.79	0.00	0.00	0.00
10 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,754.92	2,905.91	150.99
11 / 1 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		244.09	0.00	0.00	0.00
11 / 4 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,677.45	2,814.29	136.84
12 / 2 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		236.87	0.00	0.00	0.00
12 / 3 / 2024	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,487.16	2,605.96	118.80
1 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		246.53	0.00	0.00	0.00
1 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,477.25	2,587.05	109.80
2 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		248.87	0.00	0.00	0.00
2 / 4 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,401.92	2,499.85	97.93
3 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		233.07	0.00	0.00	0.00
3 / 4 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,169.49	2,250.52	81.03
3 / 11 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	(16,200.00)	(16,792.17)	(592.17)
4 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		227.31	0.00	0.00	0.00
4 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,401.88	2,483.94	82.06
5 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		211.42	0.00	0.00	0.00
5 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,324.43	2,395.94	71.51
6 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		227.61	0.00	0.00	0.00

$11,580,000 NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 8 / 2021 ISSUE DATE
2 / 8 / 2021 BEGINNING OF COMPUTATION PERIOD
2 / 8 / 2026 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9918%	ALLOWABLE EARNINGS
6 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,401.62	2,467.10	65.48
7 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		229.14	0.00	0.00	0.00
7 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,324.43	2,380.21	55.78
8 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		246.32	0.00	0.00	0.00
8 / 4 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,401.89	2,450.91	49.02
9 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		255.01	0.00	0.00	0.00
9 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,399.72	2,440.91	41.19
10 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		248.29	0.00	0.00	0.00
10 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,249.62	2,280.96	31.34
11 / 3 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		257.26	0.00	0.00	0.00
11 / 4 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,251.33	2,274.68	23.35
12 / 1 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		241.53	0.00	0.00	0.00
12 / 2 / 2025	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,050.69	2,065.60	14.91
1 / 2 / 2026	ACQUISITION/CONSTRUCTION ACCOUNT		245.79	0.00	0.00	0.00
1 / 5 / 2026	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	2,023.23	2,030.57	7.34
2 / 2 / 2026	ACQUISITION/CONSTRUCTION ACCOUNT		246.39	0.00	0.00	0.00
2 / 3 / 2026	ACQUISITION/CONSTRUCTION ACCOUNT		0.00	1,977.99	1,979.08	1.09
		85,475.68	34,657.37	50,818.31	406,588.18	355,769.87
2 / 8 / 2021	INITIAL DEPOSIT		0.00	777,754.93	947,697.90	169,942.97
3 / 1 / 2021	INTEREST ACCOUNT		2.24	0.00	0.00	0.00
3 / 2 / 2021	INTEREST ACCOUNT		0.00	(2.24)	(2.72)	(0.48)
4 / 1 / 2021	INTEREST ACCOUNT		3.30	0.00	0.00	0.00
4 / 2 / 2021	INTEREST ACCOUNT		0.00	(3.30)	(4.00)	(0.70)
5 / 3 / 2021	INTEREST ACCOUNT		0.00	(103,617.43)	(125,085.51)	(21,468.08)
5 / 3 / 2021	INTEREST ACCOUNT		3.20	0.00	0.00	0.00
5 / 4 / 2021	INTEREST ACCOUNT		0.00	(3.20)	(3.86)	(0.66)
6 / 1 / 2021	INTEREST ACCOUNT		2.89	0.00	0.00	0.00
6 / 2 / 2021	INTEREST ACCOUNT		0.00	(2.89)	(3.48)	(0.59)
7 / 1 / 2021	INTEREST ACCOUNT		2.77	0.00	0.00	0.00
7 / 2 / 2021	INTEREST ACCOUNT		0.00	(2.77)	(3.32)	(0.55)
8 / 2 / 2021	INTEREST ACCOUNT		2.86	0.00	0.00	0.00
8 / 3 / 2021	INTEREST ACCOUNT		0.00	(2.86)	(3.42)	(0.56)
9 / 1 / 2021	INTEREST ACCOUNT		2.86	0.00	0.00	0.00
9 / 2 / 2021	INTEREST ACCOUNT		0.00	(2.86)	(3.41)	(0.55)
10 / 1 / 2021	INTEREST ACCOUNT		2.77	0.00	0.00	0.00
10 / 4 / 2021	INTEREST ACCOUNT		0.00	(2.77)	(3.29)	(0.52)
11 / 1 / 2021	INTEREST ACCOUNT		0.00	(224,712.51)	(266,019.88)	(41,307.37)
11 / 1 / 2021	INTEREST ACCOUNT		2.86	0.00	0.00	0.00
11 / 2 / 2021	INTEREST ACCOUNT		0.00	(2.86)	(3.39)	(0.53)
12 / 1 / 2021	INTEREST ACCOUNT		1.85	0.00	0.00	0.00
12 / 2 / 2021	INTEREST ACCOUNT		0.00	(1.85)	(2.18)	(0.33)
1 / 3 / 2022	INTEREST ACCOUNT		1.91	0.00	0.00	0.00
1 / 4 / 2022	INTEREST ACCOUNT		0.00	(1.91)	(2.25)	(0.34)
2 / 1 / 2022	INTEREST ACCOUNT		1.91	0.00	0.00	0.00
2 / 2 / 2022	INTEREST ACCOUNT		0.00	(1.91)	(2.24)	(0.33)
3 / 1 / 2022	INTEREST ACCOUNT		1.72	0.00	0.00	0.00
3 / 2 / 2022	INTEREST ACCOUNT		0.00	(1.72)	(2.01)	(0.29)
4 / 1 / 2022	INTEREST ACCOUNT		1.91	0.00	0.00	0.00
4 / 4 / 2022	INTEREST ACCOUNT		0.00	(1.91)	(2.22)	(0.31)
5 / 2 / 2022	INTEREST ACCOUNT		0.00	(224,712.51)	(260,785.66)	(36,073.15)
5 / 2 / 2022	INTEREST ACCOUNT		1.85	0.00	0.00	0.00
5 / 3 / 2022	INTEREST ACCOUNT		0.00	(1.85)	(2.15)	(0.30)
6 / 1 / 2022	INTEREST ACCOUNT		0.99	0.00	0.00	0.00
6 / 2 / 2022	INTEREST ACCOUNT		0.00	(0.99)	(1.15)	(0.16)
7 / 1 / 2022	INTEREST ACCOUNT		0.92	0.00	0.00	0.00
7 / 5 / 2022	INTEREST ACCOUNT		0.00	(0.92)	(1.06)	(0.14)
8 / 1 / 2022	INTEREST ACCOUNT		0.95	0.00	0.00	0.00
8 / 2 / 2022	INTEREST ACCOUNT		0.00	(0.95)	(1.09)	(0.14)
9 / 1 / 2022	INTEREST ACCOUNT		147.76	0.00	0.00	0.00
9 / 1 / 2022	INTEREST ACCOUNT		0.46	0.00	0.00	0.00
9 / 2 / 2022	INTEREST ACCOUNT		0.00	(148.22)	(169.76)	(21.54)
10 / 3 / 2022	INTEREST ACCOUNT		277.04	0.00	0.00	0.00
10 / 4 / 2022	INTEREST ACCOUNT		0.00	(277.04)	(316.19)	(39.15)
11 / 1 / 2022	INTEREST ACCOUNT		0.00	0.01	0.01	0.00
11 / 1 / 2022	INTEREST ACCOUNT		0.00	0.02	0.02	0.00
11 / 1 / 2022	INTEREST ACCOUNT		0.00	(224,712.51)	(255,710.56)	(30,998.05)
		0.00	465.02	(465.02)	39,563.13	40,028.15
2 / 8 / 2021	INITIAL DEPOSIT		0.00	200,050.00	243,761.83	43,711.83
2 / 8 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(1,750.00)	(2,132.38)	(382.38)

$11,580,000 NEW PORT - TAMPA BAY COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

2 / 8 / 2021	ISSUE DATE
2 / 8 / 2021	BEGINNING OF COMPUTATION PERIOD
2 / 8 / 2026	COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9918%	ALLOWABLE EARNINGS
2 / 8 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(25,000.00)	(30,462.61)	(5,462.61)
2 / 8 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(55,000.00)	(67,017.75)	(12,017.75)
2 / 8 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(6,000.00)	(7,311.03)	(1,311.03)
2 / 8 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(45,500.00)	(55,441.96)	(9,941.96)
2 / 10 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(5,800.00)	(7,065.77)	(1,265.77)
2 / 11 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(10,000.00)	(12,181.03)	(2,181.03)
3 / 1 / 2021	COST OF ISSUANCE ACCOUNT		0.15	0.00	0.00	0.00
3 / 24 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(46,000.00)	(55,768.84)	(9,768.84)
4 / 1 / 2021	COST OF ISSUANCE ACCOUNT		0.17	0.00	0.00	0.00
5 / 3 / 2021	COST OF ISSUANCE ACCOUNT		0.02	0.00	0.00	0.00
5 / 10 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(5,000.34)	(6,031.70)	(1,031.36)
		0.00	0.34	(0.34)	348.76	349.10
		751,957.85	130,888.97	621,068.89	1,156,485.16	535,416.28

ACTUAL EARNINGS	130,888.97
ALLOWABLE EARNINGS	535,416.28
REBATABLE ARBITRAGE	(404,527.31)
FUTURE VALUE OF 2/8/2022 COMPUTATION DATE CREDIT	(2,143.45)
FUTURE VALUE OF 2/8/2023 COMPUTATION DATE CREDIT	(2,206.75)
FUTURE VALUE OF 2/8/2024 COMPUTATION DATE CREDIT	(2,240.27)
FUTURE VALUE OF 2/8/2025 COMPUTATION DATE CREDIT	(2,205.47)
COMPUTATION DATE CREDIT	(2,170.00)
CUMULATIVE REBATABLE ARBITRAGE	(415,493.25)

New Port – Tampa Bay Community Development District

Consideration of 2020-2027 Arbitrage Rebate Engagement Letter with LLS Tax Solutions, Inc.

LLS Tax Solutions Inc.
Tax - Exempt Bond Services

LLS Tax Solutions Inc.
1645 Sun City Center Plz.
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

July 30, 2026

New Port – Tampa Bay Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to New Port – Tampa Bay Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- $11,580,000 New Port – Tampa Bay Community Development District Special Assessment Bonds, Series 2021

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the annual calculation period beginning February 8, 2026, through period ending February 8, 2027, is $500, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.

- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).

- A review or other inquiry by the IRS with respect to an issue of bonds.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

By: Linda L. Scott

Linda L. Scott, CPA

AGREED AND ACCEPTED:
New Port – Tampa Bay Community Development District

By: ______________________

Print Name ______________________

Title ______________________

Date: ______________________

New Port – Tampa Bay Community Development District

Discussion Regarding Threatened Litigation

New Port – Tampa Bay Community Development District

Discussion Regarding Status of Engagement of Outside Counsel

New Port – Tampa Bay Community Development District

Discussion Regarding Marina Property Transfer and Access

- **Request for Follow up from the Developer on Potential Transfer to the CDD**

New Port – Tampa Bay Community Development District

Discussion Regarding Traffic / Parking Violations/Towing on CDD Property

- **Traffic Safety Concerns – Request for Speed Limit Signage**

New Port – Tampa Bay Community Development District

Discussion Regarding Installation of Railing along Seawall Walkway

New Port – Tampa Bay Community Development District

Discussion Regarding CDD Expenses Covered by Tower 1

- **Separate Meters for Water and Power for Park and Walkway Lights**
- **Discussion regarding Reimbursement of Charges to Tower 1 Association for Back Years**

New Port – Tampa Bay Community Development District

Ratification of Payment Authorizations Nos. 241 – 250

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 241
5/1/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
85891	Times Publishing Company (NEW2)	04/30/2026	New Port Tampa Bay CDD	464.00
			Total:	**464.00**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
C O M M U N I T Y D E V E L O P M E N T D I S T R I C T

Payment Authorization 242
5/15/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-05-2026-51	PFM Management Services LLC (NEW2)	05/05/2026	New Port Tampa Bay CDD	1,875.00
OE-EXP-05-2026-41	PFM Management Services LLC (NEW2)	05/06/2026	New Port Tampa Bay CDD	4.44
10701-051226	Tampa Electric Company (NEW2)	05/12/2026	New Port Tampa Bay CDD	775.97
23215-051226	Tampa Electric Company (NEW2)	05/12/2026	New Port Tampa Bay CDD	67.04
			Total:	**2,722.45**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
C O M M U N I T Y D E V E L O P M E N T D I S T R I C T

Payment Authorization 243
5/22/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
26-01623H	Business Observer (NEW2)	05/15/2026	New Port Tampa Bay CDD	54.69
26-01780H	Business Observer (NEW2)	05/22/2026	New Port Tampa Bay CDD	67.81
8473	VGlobalTech (NEW2)	05/01/2026	New Port Tampa Bay CDD	125.00
			Total:	**247.50**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 244
5/29/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
28409	Straley Robin Vericker (NEW2)	05/15/2026	New Port Tampa Bay CDD	3,037.50
			Total:	**3,037.50**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
C O M M U N I T Y D E V E L O P M E N T D I S T R I C T

Payment Authorization 245
6/5/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
8562	VGlobalTech (NEW2)	06/01/2026	New Port Tampa Bay CDD	125.00
			Total:	**125.00**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 246
6/12/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
267	J.H. McKay, LLC (NEW2)	06/04/2026	New Port Tampa Bay CDD	10,000.00
DM-06-2026-51	PFM Management Services LLC (NEW2)	06/05/2026	New Port Tampa Bay CDD	1,875.00
10701-061126	Tampa Electric Company (NEW2)	06/11/2026	New Port Tampa Bay CDD	859.14
23215-061126	Tampa Electric Company (NEW2)	06/11/2026	New Port Tampa Bay CDD	67.04
			Total:	**12,801.18**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
C O M M U N I T Y D E V E L O P M E N T D I S T R I C T

Payment Authorization 247
6/18/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
28599	Straley Robin Vericker (NEW2)	06/16/2026	New Port Tampa Bay CDD	1,350.00
			Total:	**1,350.00**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 248
7/10/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
142892	PFM Management Services LLC (NEW2)	06/30/2026	New Port Tampa Bay CDD	1,250.00
			Total:	**1,250.00**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 249
7/17/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-07-2026-55	PFM Management Services LLC (NEW2)	07/06/2026	New Port Tampa Bay CDD	1,875.00
10701-071326	Tampa Electric Company (NEW2)	07/13/2026	New Port Tampa Bay CDD	837.92
23215-071326	Tampa Electric Company (NEW2)	07/13/2026	New Port Tampa Bay CDD	67.04
8352	VGlobalTech (NEW2)	03/31/2026	New Port Tampa Bay CDD	300.00
8655	VGlobalTech (NEW2)	06/30/2026	New Port Tampa Bay CDD	300.00
8697	VGlobalTech (NEW2)	07/01/2026	New Port Tampa Bay CDD	125.00
			Total:	**3,504.96**

Ron Swichkow

Assistant Secretary

Chairman / Vice Chairman

NEW PORT TAMPA BAY
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 250
7/24/2026

PAYMENT AUTHORIZATION ONLY - NO FUNDING NEEDED

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
26-02660H	Business Observer (NEW2)	07/24/2026	New Port Tampa Bay CDD	183.75
28735	Straley Robin Vericker (NEW2)	07/21/2026	New Port Tampa Bay CDD	2,587.50
			Total:	**2,771.25**

Assistant Secretary

Ron Swichkow

Chairman / Vice Chairman

New Port – Tampa Bay Community Development District

Review of District Financial Position

New Port Tampa Bay CDD

July 2026 Financial Package

July 31, 2026

PFM Management Services
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900

New Port Tampa Bay CDD
Statement of Financial Position
As of 7/31/2026

	General	Debt Service S2021 Bond	Capital Projects	General Long-Term Debt	Total
Assets					
Current Assets					
General Checking Account	$ 202,854.74				$ 202,854.74
Prepaid Expenses	1,773.38				1,773.38
Debt Service Reserve Series 2021		$ 665,971.88			665,971.88
Revenue Series 2021		250,774.58			250,774.58
Acquisition/Construction Series 2021			$ 96,333.62		96,333.62
Deposits			750.00		750.00
Total Current Assets	$ 204,628.12	$ 916,746.46	$ 97,083.62	$ -	$ 1,218,458.20
Investments					
Amount Available in Debt Service Funds				$ 916,746.46	$ 916,746.46
Amount To Be Provided				9,758,253.54	9,758,253.54
Total Investments	$ -	$ -	$ -	$ 10,675,000.00	$ 10,675,000.00
Total Assets	$ 204,628.12	$ 916,746.46	$ 97,083.62	$ 10,675,000.00	$ 11,893,458.20
Liabilities and Net Assets					
Long Term Liabilities					
Revenue Bonds Payable - Long-Term				$ 10,675,000.00	$ 10,675,000.00
Total Long Term Liabilities	$ -	$ -	$ -	$ 10,675,000.00	$ 10,675,000.00
Total Liabilities	$ -	$ -	$ -	$ 10,675,000.00	$ 10,675,000.00
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	33,667.14				33,667.14
Net Assets, Unrestricted		$ 910,813.70			910,813.70
Current Year Net Assets, Unrestricted		5,932.76			5,932.76
Net Assets, Unrestricted			$ (216,609.46)		(216,609.46)
Current Year Net Assets, Unrestricted			35,664.08		35,664.08
Net Assets - General Government			278,029.00		278,029.00
Total Net Assets	$ 204,628.12	$ 916,746.46	$ 97,083.62	$ -	$ 1,218,458.20
Total Liabilities and Net Assets	$ 204,628.12	$ 916,746.46	$ 97,083.62	$ 10,675,000.00	$ 11,893,458.20

New Port Tampa Bay CDD
Statement of Activities
As of 7/31/2026

	General	Debt Service S2021 Bond	Capital Projects	General Long-Term Debt	Total
Revenues					
On-Roll Assessments	$ 139,893.86				$ 139,893.86
On-Roll Assessments		$ 223,936.33			223,936.33
Off-Roll Assessments		440,572.41			440,572.41
Inter-Fund Group Transfers In		(20,122.26)			(20,122.26)
Other Income & Other Financing Sources			$ 13,262.31		13,262.31
Inter-Fund Transfers In			20,122.26		20,122.26
Total Revenues	$ 139,893.86	$ 644,386.48	$ 33,384.57	$ -	$ 817,664.91
Expenses					
Public Officials' Liability Insurance	$ 3,014.00				$ 3,014.00
Trustee Services	4,211.25				4,211.25
Management	18,750.00				18,750.00
Engineering	7,678.00				7,678.00
Disclosure Agent	3,750.00				3,750.00
District Counsel	27,517.50				27,517.50
Assessment Administration	20,000.00				20,000.00
Audit	4,300.00				4,300.00
Tax Preparation	6.42				6.42
Postage & Shipping	32.77				32.77
Legal Advertising	2,125.37				2,125.37
Miscellaneous	3,892.99				3,892.99
Web Site Maintenance	2,150.00				2,150.00
Dues, Licenses, and Fees	175.00				175.00
Electric	10,136.58				10,136.58
General Insurance	5,598.00				5,598.00
Principal Payment		$ 235,000.00			235,000.00
Interest Payments		430,162.52			430,162.52
Total Expenses	$ 113,337.88	$ 665,162.52	$ -	$ -	$ 778,500.40
Other Revenues (Expenses) & Gains (Losses)					
Interest Income	$ 7,111.16				$ 7,111.16
Interest Income		$ 26,708.80			26,708.80
Interest Income			$ 2,279.51		2,279.51
Total Other Revenues (Expenses) & Gains (Losses)	$ 7,111.16	$ 26,708.80	$ 2,279.51	$ -	$ 36,099.47
Change In Net Assets	$ 33,667.14	$ 5,932.76	$ 35,664.08	$ -	$ 75,263.98
Net Assets At Beginning Of Year	$ 170,960.98	$ 910,813.70	$ 61,419.54	$ -	$ 1,143,194.22
Net Assets At End Of Year	$ 204,628.12	$ 916,746.46	$ 97,083.62	$ -	$ 1,218,458.20

New Port Tampa Bay CDD
Budget to Actual
For the month ending 07/31/2026

	YTD Actual	YTD Budget	YTD Variance	FY 2026 Adopted Budget	Percentage Spent
Revenues					
On-Roll Assessments	$ 139,893.86	$ 114,679.17	$ 25,214.69	$ 137,615.00	101.66%
Interest Income	7,111.16	-	7,111.16	-	0.00%
Net Revenues	**$ 147,005.02**	**$ 114,679.17**	**$ 32,325.85**	**$ 137,615.00**	**106.82%**
General & Administrative Expenses					
Public Officials' Liability Insurance	$ 3,014.00	$ 2,750.00	$ 264.00	$ 3,300.00	91.33%
Supervisor Fees	-	2,166.67	(2,166.67)	2,600.00	0.00%
Trustee Services	4,211.25	3,750.00	461.25	4,500.00	93.58%
Management	18,750.00	18,750.00	-	22,500.00	83.33%
Engineering	7,678.00	8,333.33	(655.33)	10,000.00	76.78%
Disclosure Agent	3,750.00	4,166.67	(416.67)	5,000.00	75.00%
District Counsel	27,517.50	12,500.00	15,017.50	15,000.00	183.45%
Assessment Administration	20,000.00	8,333.33	11,666.67	10,000.00	200.00%
Reamortization Schedule	-	208.33	(208.33)	250.00	0.00%
Audit	4,300.00	4,000.00	300.00	4,800.00	89.58%
Legal Advertising	2,125.37	1,666.67	458.70	2,000.00	106.27%
Miscellaneous	3,892.99	1,833.33	2,059.66	2,200.00	176.95%
Website Fees	2,150.00	2,250.00	(100.00)	2,700.00	79.63%
Utilities	10,136.58	13,333.33	(3,196.75)	16,000.00	63.35%
Postage /Shipping	32.77	166.67	(133.90)	200.00	16.39%
Tax Preparation Fee	6.42	8.33	(1.91)	10.00	64.20%
Reserve	-	25,000.00	(25,000.00)	30,000.00	0.00%
Dues, Licenses, and Fees	175.00	145.83	29.17	175.00	100.00%
General Insurance	5,598.00	5,316.67	281.33	6,380.00	87.74%
Total General & Administrative Expenses	**$ 113,337.88**	**$ 114,679.17**	**$ (1,341.29)**	**$ 137,615.00**	**82.36%**
Total Expenses	**$ 113,337.88**	**$ 114,679.17**	**$ (1,341.29)**	**$ 137,615.00**	
Net Income (Loss)	**$ 33,667.14**	**$ -**	**$ 33,667.14**	**$ -**	

New Port – Tampa Bay Community Development District

Staff Reports

New Port – Tampa Bay Community Development District

District Engineer

- Update Regarding Traffic Study & City Take Back Status

New Port – Tampa Bay Community Development District

Site Manager / Westshore Marina District Master Association Manager

- Maintenance Updates

Greg w/ BrightView	Gregory.Petta@brightview.com	1/19/26	Corner Price/Paul	irrigation mainline break at the corner of price and	Greg sent proposal to repair			Sent proposal to BOD 1/20/26
Ron Swichkow	rswichkow@gmail.com	1/21/26	Corner-Sales Office	Broken bollard in bushes	Emailed Chris			Waiting on adequate funding //As of 2/18/26 funds
Ron Swichkow	rswichkow@gmail.com	2/6/26	Pole light east of	on during the day-	Chris emailed vendor for repair 2/18/26			Informed Chris. Emailing Apts to ensure this is not their
Ron Swichkow	rswichkow@gmail.com	2/13/26	irrigation Sunset	Broken	Known and BrightView is aware			
Ron Swichkow	rswichkow@gmail.com	3/8/26	Entrance on Bridge	gushing broken sprinkler right at entrance on Bridg	Emailed Chris			
	rswichkow@gmail.com	3/9/26	Outside of gate	Car parking there 4 times per week and blocking ca	Emailed the PM at Town at WS Apts. As in past, Owners can call the tow company			
Janice Champion	Janice Champion <j.championmpebod@gmail.com>	3/13/26	Along the Marina	remove the palm frond debris along the waters edg	3/16--Emailed Greg at BrightView			This was responsibiity of MPE
Ron Swichkow	rswichkow@gmail.com	3/30/26	cross walk	bollard broken/leaning	3/30-emailed CB			
Ron Swichkow	rswichkow@gmail.com	3/30/26	park	irrigation head broken	3/30-emailed CB and Greg at BV			
Peter Loux	peter.loux@gmail.com	4/23/26	Waterway	toe kick they had to pour on top for building code.	Chris can repair/cut the section out. Reform and pour it.			paint it yellow and put caution tape.
Sherry Blanc	Sherry Blanc <s.blancmpebod@gmail.com>	4/24/26	MPE common area	Sidewalk is uneven	Sent to Chris to review			Chris will have the plastic trip hazard removed.
Ron Swichkow	rswichkow@gmail.com	5/30/26	Gandy Entrance	broken sprinkler head at the entrance at Gandy	Chris sent to BrightView			
Ron Swichkow	rswichkow@gmail.com	6/24/2026	Waterway	broken lights-kicked over	Sent to Kevin, Dominic and Chris			Asked if more permanent lights could be installed
Ron Swichkow	rswichkow@gmail.com	7/17/26	gate	Broken light outside gate	Sent to CB			
Tamaria at Residences Apt	813-461-4888	7/15/26	Residence Apts	Water leaking through sidewalk	Contact BrightView			it was main line irrigation break-Repaired by Brightvie
Chris Bodie	chris@siteserveusa.com	7/24/26	Sunset Park	Broken drip line	Emailed Mick at BrightView			