

WEST PORT

COMMUNITY DEVELOPMENT

DISTRICT

February 11, 2025

BOARD OF SUPERVISORS

REGULAR

MEETING AGENDA

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

AGENDA

LETTER

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

February 4, 2025

Board of Supervisors
West Port Community Development District

Dear Board Members:

The Board of Supervisors of the West Port Community Development District will hold Public Hearings and a Regular Meeting on February 11, 2025 at 12:30 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Elected Supervisors [William “Bill” Fife - Seat 1, Jim Manners - Seat 2, Lindsey Hernandez - Seat 5] *(the following will be provided in a separate package)*
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Consider Appointment to Fill Unexpired Term of Seat 4; *Term Expires November 2026*
 - Administration of Oath of Office
5. Consideration of Resolution 2025-01, Canvassing and Certifying the Results of the Landowners’ Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing an Effective Date
6. Consideration of Resolution 2025-02, Electing and Removing Officers of the District and Providing for an Effective Date

ATTENDEES:

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

7. Continued Discussion/Consideration of Interlocal Agreement Regarding Traffic Enforcement
8. Consideration of Resolution 2025-04, Adopting a Policy Governing Common Areas (Other Than Wayfinding Signs); Providing for Conflicts, Severability, and an Effective Date
9. Consideration of FMSbonds, Inc. Rule G-17 Disclosure
10. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank
 - A. Consideration of Resolution 2025-03, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023
11. Ratification Items
 - A. Irrigation Technical Services, Inc. Agreement for Water Use Reporting Services
 - B. McFarlane's Construction d/b/a Eagle Fence Agreement for Services [Franklin Ave Repairs]
 - C. McFarlane's Construction d/b/a Eagle Fence Agreement for Services dated December 13, 2024 [Crofton Springs Fence Repair]
 - D. City Wide Facility Solutions Investment Recap
 - E. Vision Landscape Estimates
 - I. #7544 for Seasonal Mulch: Spring 2025
 - II. #7535 for Seasonal Mulch: Spring 2025
 - III. #7584 for Landscape Enhancement
 - F. Bill of Sale and Limited Assignment [Fence Improvements]
 - G. FPL LED Lighting Agreements
 - I. O'Donnell Blvd.
 - II. O'Donnell Blvd. Phase 2 Lights
12. Acceptance of Unaudited Financial Statements as of December 31, 2024
13. Approval of Minutes
 - A. August 13, 2024 Public Hearings and Regular Meeting
 - B. November 12, 2024 Landowners' Meeting

14. Staff Reports

- A. District Counsel: *Kutak Rock LLP*
- B. District Engineer: *Morris Engineering and Consulting, LLC*
- C. Field Operations: *Breeze Home*
- D. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: March 11, 2025 at 12:30 PM

- QUORUM CHECK

SEAT 1	BILL FIFE	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 2	JIM MANNERS	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 3	PAUL MARTIN	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 4		☐	IN PERSON	☐	PHONE	☐	NO
SEAT 5	LINDSEY HERNANDEZ	☐	IN PERSON	☐	PHONE	☐	NO

15. Board Members' Comments/Requests

16. Public Comments

17. Adjournment

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

Sincerely,

Kristen Suit
District Manager

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

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners' meeting was held on November 12, 2024, the Minutes of which are attached hereto as Exhibit A, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvass the votes and declare and certify the results of said election.

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

Section 1. The following persons are found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in their favor as shown:

SEAT NUMBER	NAME OF SUPERVISOR	NUMBER OF VOTES
Seat 1	William Fife	227 Votes
Seat 2	Jim Manners	227 Votes
Seat 5	Lindsey Hernandez	222 Votes

Section 2. In accordance with Section 190.006(2), Florida Statutes, and by virtue of the number of votes cast for the Supervisor, the above-named persons are declared to have been elected for the following term of office:

SEAT NUMBER	NAME OF SUPERVISOR	TERM OF OFFICE
Seat 1	William Fife	4-Year Term
Seat 2	Jim Manners	4-Year Term
Seat 5	Lindsey Hernandez	2-Year Term

Section 3. This resolution shall become effective immediately upon its adoption.

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

**WEST PORT COMMUNITY DEVELOPMENT
DISTRICT**

Attest:

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST
PORT COMMUNITY DEVELOPMENT DISTRICT ELECTING AND
REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN
EFFECTIVE DATE.**

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

WHEREAS, the District’s Board of Supervisors desires to elect and remove Officers of the District.

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

SECTION 1. The following is/are elected as Officer(s) of the District effective February 11, 2025:

_____ is elected Chair
_____ is elected Vice Chair
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary
_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of February 11, 2025:

Christian Cotter Assistant Secretary

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Kristen Suit is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

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

ATTEST:

WEST PORT COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

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INTERLOCAL AGREEMENT
REGARDING TRAFFIC ENFORCEMENT

THIS INTERLOCAL AGREEMENT REGARDING TRAFFIC ENFORCEMENT (the "Agreement") is made and entered this _____ day of _____, 2025, by and between CHARLOTTE COUNTY, FLORIDA, a political subdivision of the State of Florida, whose address is 18500 Murdock Circle, Port Charlotte, Florida 33948, hereinafter referred to as "COUNTY", the WEST PORT COMMUNITY DEVELOPMENT DISTRICT, a local, special-purpose government entity authorized by Chapter 190 of the Florida Statutes, as amended, and established on October 22, 2019 by the COUNTY via its adoption of Ordinance No. 2019-023, located in Charlotte County, Florida, and whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, hereinafter referred to as the "DISTRICT", and WEST PORT COMMUNITY ASSOCIATION, INC., a Florida not for profit corporation and the homeowners' association subject to Chapter 720, Florida Statutes, in relation to certain real property and one or more subdivision(s) described in that certain Community Declaration for West Port, recorded in Instrument No. 2871323 of the Official Records of Charlotte County, Florida, as amended from time to time, hereinafter referred to as the "ASSOCIATION".

WITNESSETH:

WHEREAS, the Charlotte County Sheriff's Office ("CCSO") is a separate and distinct constitutional office from the COUNTY, and operates under the direction of an elected sheriff; and

WHEREAS, the DISTRICT is located entirely within the boundaries of the COUNTY; and

WHEREAS, property within the DISTRICT has developed and will continue to develop into a community known as West Port with residences, parks, facilities, and other uses; and

WHEREAS, as part of such development, land within the DISTRICT has been platted and streets dedicated to the DISTRICT for public use and with all or part of such land being subject to certain recorded covenants that may be enforced by the ASSOCIATION; and

WHEREAS, the COUNTY may exercise jurisdiction over any roads controlled or owned by a special district, located within the COUNTY's boundaries under written agreement as authorized by Section 316.006(3)(b), Florida Statutes; and

WHEREAS, the COUNTY is empowered to enforce the State Uniform Traffic Control provisions in the COUNTY under Section 316.008, Florida Statutes; and

WHEREAS, pursuant to Chapter 164, Florida Statutes, the COUNTY and the DISTRICT are authorized to enter into interlocal agreements; and

WHEREAS, the DISTRICT and ASSOCIATION desire to enter into an agreement with the COUNTY to provide for enforcement of the State Uniform Traffic Control provisions on those streets dedicated to the DISTRICT for public use, including those streets presently dedicated to

the DISTRICT and any streets that may be dedicated to the DISTRICT in the future; and

WHEREAS, the parties understand and acknowledge that this Agreement is limited to dedicated public streets and does not extend to private streets within West Port, if any, and does not establish a level of service for traffic enforcement, which shall be at the discretion of the CCSO; and

WHEREAS, the parties understand and acknowledge that this Agreement is for general traffic enforcement only and any special events which the DISTRICT or the ASSOCIATION desires to have dedicated patrols shall be subject to rates set by the CCSO; and

WHEREAS, the COUNTY, the DISTRICT and the ASSOCIATION believe it to be in the interest of the public health, safety, and welfare, to enter into this Agreement and establish terms and conditions for the enforcement of the State Uniform Traffic Control provisions on the roads owned and controlled by the DISTRICT.

NOW, THEREFORE, in consideration of the mutual understandings and agreements set forth herein, the COUNTY, the DISTRICT, and the ASSOCIATION agree as follows:

1. PURPOSE. The purpose of this Agreement is to establish the terms and conditions under which the COUNTY will provide State Uniform Traffic Control enforcement over the roads under the ownership and control of the DISTRICT (hereinafter "DISTRICT roads").

2. FILING REQUIREMENT; TERM. After approval of this Agreement by the respective governing bodies of the COUNTY and DISTRICT, and its execution by the duly qualified and authorized officers of all of the parties hereto, the COUNTY shall cause this Agreement to be filed with the Clerk of the Circuit Court of Charlotte County, Florida, in accordance with the requirements of Section 163.01(11), *Florida Statutes*. This Agreement shall become effective upon execution by all parties, and recording of the Agreement, and shall run through November 30, 2025, and be automatically renewed every twelve (12) months thereafter, unless terminated by either party as provided herein.

3. TRAFFIC ENFORCEMENT SERVICES ON DISTRICT ROADS.

A. The COUNTY shall exercise its jurisdiction over county traffic control and enforce the State Uniform Traffic Control provisions over the DISTRICT roads. Traffic control and enforcement shall include applicable provisions of Chapters 316, 318, 320 and 322, Florida Statutes.

B. The CCSO shall have the sole authority to determine the operational procedures to be employed in the implementation of police services provided for in this Agreement. It shall not be deemed to be a violation of this Agreement if the COUNTY is unable to provide law enforcement services pursuant to this Agreement due to emergency or other extenuating circumstances. The determination of emergency or extenuating circumstances shall be in the sole discretion of the Sheriff or his designee.

C. The CCSO currently provides routine patrols for enforcement of criminal violations of the Florida Statutes within the DISTRICT. The Sheriff shall be solely responsible for the means and methods of enforcement of the State Uniform Traffic Control laws, including, but not limited to, the scheduling of special detail patrols and the use of radar or other methods of enforcement. The Sheriff in his sole discretion shall have the right to perform traffic control and enforcement if violations are observed concurrently while performing routine patrols. Upon execution of this Agreement routine patrols shall continue at the same rate and frequency unless the Sheriff determines otherwise and shall include traffic enforcement along with criminal law enforcement.

4. COMPENSATION.

A. Traffic enforcement performed by the CCSO during routine patrol within the DISTRICT will be at no cost to the DISTRICT or the ASSOCIATION because contribution for such services is collected through a Municipal Service Tax Unit. All non-routine patrol or other traffic enforcement services must be requested as provided in Section 5 of this Agreement.

B. If private detail traffic enforcement services are requested in writing by a person authorized by the DISTRICT or the ASSOCIATION, such requests shall follow the CCSO payment and other procedures as promulgated by the CCSO from time to time.

C. The fees for provision of traffic enforcement services provided by the CCSO shall be adjusted annually effective on January 1 of each successive year of this Agreement to reflect the actual costs for the provision of services contemplated by this Agreement. If the fees are increased, the COUNTY shall provide forty-five (45) days written notice of the increased rates to the DISTRICT and the ASSOCIATION.

5. PRIVATE DETAIL TRAFFIC ENFORCEMENT SERVICES. If desired, the DISTRICT or the ASSOCIATION shall make a request for private detail traffic enforcement pursuant to the CCSO procedures as promulgated by the CCSO from time to time.

6. INDEMNIFICATION.

A. The DISTRICT and the ASSOCIATION, as applicable, shall, at all times hereafter, indemnify, hold harmless and defend the COUNTY, its officers, agents, servants, volunteers and employees, individually and collectively, from and against any claims, damages, injuries, losses, liability, causes of action, costs and expenses, including attorneys' fees and costs, arising out of, resulting from, or in any way connected with any negligent and wrongful acts or omissions of the DISTRICT, its officers, agents, servants or employees in the performance of duties and obligations under this Agreement, the services provided by the DISTRICT pursuant to this Agreement, the condition of the DISTRICT roads including any signage, or the performance of operations under this Agreement.

B. Nothing contained in this Agreement shall be construed to be a waiver by the COUNTY or DISTRICT of any protections under sovereign immunity, Section 768.28, Florida Statutes, or any other similar provision of law. Nothing contained in this Agreement shall be construed to be a consent by the COUNTY or DISTRICT to be sued by third parties in any manner arising out of or related

to this Agreement.

7. TERMINATION. This Agreement may be terminated by the COUNTY or DISTRICT at any time, with or without cause, upon not less than thirty (30) days' written notice delivered to the other party, or at the option of the COUNTY, immediately in the event any of the terms, covenants or provisions of this Agreement have been violated.

8. ASSIGNMENT. No party to this Agreement shall assign this Agreement, or any interest arising herein, without the written consent of the other party.

9. NO AGENCY. Nothing contained in this Agreement shall be construed to create the relationship of employer and employee, principal and agent, partnership or joint venture, or any other fiduciary relationship between the parties. Neither party has the power or authority to bind the other party in any promise, agreement or representation.

10. MISCELLANEOUS.

A. It is understood and agreed that the entire agreement of the parties is contained herein and that this Agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof as well as any previous agreements presently in effect between the parties relating to the subject matter hereof.

B. Any alterations, amendments, deletions, or waivers of the provisions of this Agreement, except the annual actual cost adjustment set forth in Section 4(c) of this Agreement, shall be valid only when expressed in writing and duly signed by the parties.

C. This Agreement shall be governed and construed in accordance with the laws of the State of Florida. The sole and exclusive jurisdiction for any action brought to enforce this Agreement shall be in the Twentieth Judicial Circuit Court in and for Charlotte County, Florida.

11. NOTICES. All notices, requests, demands, or other communications hereunder shall be in writing, delivered personally, by registered or certified mail, return receipt requested, or by Federal Express, or Express Mail and shall be deemed to have been given when delivered personally or when deposited in the United States mail, postage prepaid, addressed as follows:

FOR COUNTY:	County Administrator Charlotte County 18500 Murdock Circle Port Charlotte, Florida 33948
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FOR DISTRICT:	West Port Community Development District c/o Wrathell, Hunt and Associates, District Manager 2300 Glades Road, Suite 410W Boca Raton, Florida 33431
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and

Jere Earlywine, District Counsel
Kutak Rock LLP
P.O. Box 10230
Tallahassee, FL 32302-2230

FOR ASSOCIATION:

West Port Community Association, Inc.
c/o Breeze Homes

and

Either party may change by written notice as provided herein, the address or person for receipt of notices.

12. PUBLIC RECORDS LAW AND OFFICIAL RECORDS. The parties acknowledge the obligations under Chapter 119, Florida Statutes, to release public records to members of the public upon request. The parties acknowledge that the COUNTY and DISTRICT are required to comply with Chapter 119, Florida Statutes, in the handling of the materials created under this Agreement and that Chapter 119, Florida Statutes, controls over the terms of this Agreement. The parties further acknowledge the obligations under Chapter 720, Florida Statutes, to make available for access and inspection certain official records of the ASSOCIATION to members of the Association and related parties upon request. The parties acknowledge that the ASSOCIATION is required to comply with Chapter 720, Florida Statutes, in the handling of any written records relating to both the operation of the ASSOCIATION and this Agreement and that Chapter 720, Florida Statutes, controls over the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Interlocal Agreement Regarding Traffic Enforcement on the dates indicated below.

PASSED AND DULY ADOPTED this ____ day of _____, 2025.

**BOARD OF COUNTY COMMISSIONERS OF
CHARLOTTE COUNTY, FLORIDA**

By: _____
Joseph M. Tiseo, Chairman

ATTEST:
Roger D. Eaton, Clerk of Circuit
Court and Ex-officio Clerk of the
Board of County Commissioners

By: _____
Deputy Clerk

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

By: _____
Janette S. Knowlton, County Attorney
LR24-1117 _____

DISTRICT:
WEST PORT COMMUNITY
DEVELOPMENT DISTRICT

By: _____
Print Name: _____
Title: _____
Date: _____

ATTEST:

By: _____
Title: _____

ASSOCIATION:
WEST PORT COMMUNITY ASSOCIATION, INC.

By: _____
Print Name: _____
Title: _____
Date: _____

ATTEST:

By: _____
Title: _____

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2025-04

[SIGNAGE POLICY FOR COMMON AREAS (OTHER THAN WAYFINDING SIGNS)]

A SECOND¹ RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT COMMUNITY DEVELOPMENT DISTRICT ADOPTING A POLICY GOVERNING COMMON AREAS (OTHER THAN WAYFINDING SIGNS); PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

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

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, acquire, operate and maintain public improvements, and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, as part of the District’s “Capital Improvement Plan,” as described in the *Restated Master Engineer’s Report and 2021 Supplemental Engineer’s Report*, dated April 6, 2021, the District owns and operates certain common areas within the District; and

WHEREAS, the District desires to establish a policy for commercial and/or political advertisements on certain common areas owned and designated by the District.

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

1. **RECITALS.** All of the above representations, findings and determinations contained above are recognized as true and accurate and are expressly incorporated into this Resolution.

2. **ADOPTION OF SIGNAGE POLICY.** The Signage Policy attached as **Exhibit A** is hereby adopted pursuant to this resolution as necessary for the conduct of District business, and a form of license agreement is hereby approved substantially as set forth in **Exhibit B**.

3. **ADDITIONAL AUTHORIZATION.** The Chairman, the Secretary, and all other Supervisors, officers and staff of the District are hereby authorized and directed to take all actions necessary or desirable to the undertaking and fulfillment of all transactions referred to in or contemplated by this Resolution. The Vice Chairman is hereby authorized to act in the

¹ This District’s Board of Supervisors previously adopted Resolution 2022-02 adopting a signage policy for the District’s way-finding signs. This Resolution addresses other District common areas, as set forth herein.

stead of the Chairman in any undertaking authorized or required of the Chairman hereunder, and in the absence of the Chairman and Vice Chairman, any other member of the District's Board of Supervisors is so authorized, and any Assistant Secretary is hereby authorized to act in the stead of the Secretary in any undertaking authorized or required of the Secretary hereunder.

4. **CONFLICTS.** All District resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed. Nothing herein is intended to affect Resolution 2022-02, which remains in full force and effect.

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

6. **EFFECTIVE DATE.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

[CONTINUED ON NEXT PAGE]

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

ATTEST:

**WEST PORT COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____
Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Signage Policy
Exhibit B: License Agreement

EXHIBIT A

SIGNAGE POLICY FOR COMMON AREAS (OTHER THAN WAYFINDING SIGNS) WEST PORT COMMUNITY DEVELOPMENT DISTRICT

1. **Purpose.** The West Port Community Development District (“**District**”) was created pursuant to the provisions of Chapter 190, *Florida Statutes* and to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The District owns and operates certain common areas within the District, and the District desires to establish a policy whereby individuals (each, an “**Applicant**”) may temporarily place signage on certain common areas, as designated by the District Manager, consistent with the terms of this policy.
2. **Application.**
 - (a) Any Applicant desiring to install a sign on the District’s designated common areas shall submit to the District’s Manager an application which shall set forth in writing a complete description of the proposed signage, including:
 - i. The name, address and telephone number of the persons applying to place signage; and
 - ii. Complete description of the proposed signage, including size, lettering, materials, etc.
 - (b) Applications shall be considered on a first-come, first-served basis and may be denied due to lack of availability of space for signage, among other reasons.
 - (c) The District’s Board shall approve or deny any such application, or may grant the District’s Manager the authority to approve or deny any such application. Any such approval or denial shall be evidenced in writing to the Applicant, and any approval may be subject to any such conditions as the District determines in its sole discretion. Among other requirements, any Applicant who is granted the right to temporarily place a sign shall enter into a License Agreement with the District, in a form substantially similar to **Exhibit 2**.
3. **Limited Public Forum Status; Prohibited Signage.**
 - (a) The District’s provision of the temporary signs does not provide or create a general public forum for expression. Rather, as noted, the District’s fundamental purpose behind allowing temporary signage is simply to allow limited commercial and/or political advertisement, subject to the prohibitions set forth herein.
 - (b) In furtherance of that limited purpose, the District retains strict control over the nature of the proposed signage accepted, and finds that all such signage shall be limited to political and/or commercial purposes only. Accordingly, the following

content is not consistent with the limited purpose of the signage program and thus shall be prohibited:

- i. Signage promoting obscene material, sexually-explicit material or illegal activities;
- ii. Signage promoting religious material;
- iii. Signage that is false or misleading;
- iv. Signage that contains any material that is an infringement of copyright, trademark or service mark, or is otherwise unlawful or illegal;
- v. Signage that promotes any activity or product that is illegal under federal, state, or local law;
- vi. Signage that contains any profane language, or that portrays images or descriptions of graphic violence;
- vii. Signage that is demeaning or disparaging toward an individual, group of individuals, entity, or entities; and/or
- viii. Signage that is harmful or disruptive to the District.

4. **No Endorsement.** The District's acceptance of signage from an applicant in no way constitutes an endorsement of the Applicant, or the content or message of the signage.

5. **License.** With respect to any Applicant who is granted the right to install a temporary sign ("**Licensee**"), the District hereby grants to Licensee a license ("**License**") to access, install, repair and remove its signage in a common area identified by the District, subject to entering into a license agreement in the form set forth as **Exhibit B**, and further subject to any conditions set forth in the District's written approval letter. Any such License is subject to the following terms and conditions:

- A. All signage shall be accessed, installed, and maintained in full compliance with this policy, and applicable laws, regulations, and codes.
- B. Licensee shall be fully responsible for the placement of the temporary signage and any damage, removal, or other incidentals associated with the installation, ongoing use, and/or removal of its signage.
- C. Licensee shall assume responsibility for any and all damage to any real or personal property of the District or any third parties as a result of Licensee's exercise of its rights under the License. Licensee shall be responsible for returning the common areas, and any other affected property, to their original or better condition upon removal of licensed signs.
- D. Licensee and its contractors and/or subcontractors shall use due care in installing, repairing and replacing any signage and shall carry industry standard insurance, including worker's compensation insurance, employer's liability insurance, automobile liability insurance, and general commercial insurance in the amounts of at least \$1,000,000 each.

- E. Any Licensee shall be responsible for all costs of installing, repairing and replacing the sign.
 - F. The duration of any License shall not exceed thirty (30) days and all signage shall be removed by Licensee at its sole costs upon the expiration of a License.
- 6. **Reservation of Rights.** The District reserves the right to suspend, modify or revoke this policy as the District's Board deems necessary in its sole discretion to comply with legal mandates, to accommodate the primary purpose of this policy, or otherwise to further serve the best interests of the District. Further, the District reserves the right at any time to revoke any License granted hereunder, and for any or no reason.

EXHIBIT B

LICENSE AGREEMENT FOR SIGNAGE

Licensor: West Port Community Development District ("**District**" or "**Licensor**")
Licensee: _____ ("**Licensee**")

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and confessed by all the parties hereto, the District does hereby grant to Licensee the rights (together, "**License**") to access, install, repair and remove a temporary sign on a District common area identified by the District Manager, consistent with (i) the District's Resolution 2025-____ and related Signage Policy attached thereto, (ii) the plans attached hereto, and (iii) any conditions (if any) stated in the attachments hereto. All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in Resolution 2025-____. Any such License is subject to the following terms and conditions:

- A.** All signage shall be accessed, installed, and maintained in full compliance with this policy, and applicable laws, regulations, and codes.
- B.** Licensee shall be fully responsible for the placement of the temporary signage and any damage, removal, or other incidentals associated with the installation, ongoing use, and/or removal of its signage.
- C.** Licensee shall assume responsibility for any and all damage to any real or personal property of the District or any third parties as a result of Licensee's exercise of its rights under the License. Licensee shall be responsible for returning the common areas, and any other affected property, to their original or better condition upon removal of licensed signs.
- D.** Licensee and its contractors and/or subcontractors shall use due care in installing, repairing and replacing any signage and shall carry industry standard insurance, including worker's compensation insurance, employer's liability insurance, automobile liability insurance, and general commercial insurance in the amounts of at least \$1,000,000 each.
- E.** Licensee shall be responsible for all costs of installing, repairing and replacing the sign.
- F.** Any License shall not exceed thirty (30) days in duration, and all signage shall be removed by Licensee at its sole costs upon the expiration of a License.

The District reserves the right to suspend, modify or revoke this License in the event Licensee fails to comply with the District's Signage Policy or the provisions set forth herein.

[CONTINUED ON NEXT PAGE]

Executed in multiple counterparts to be effective as of the ____ day of _____.

WEST PORT COMMUNITY DEVELOPMENT DISTRICT

By: _____

Printed Name: _____

Title: _____

By: _____

Printed Name: _____

Title: _____

Attachments: Proposed Signage Plans
and any additional conditions to License

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

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fmsbonds
Municipal Bond Specialists

May 8, 2024

West Port Community Development District
c/o Wrathell Hunt & Associates, LLC
2300 Glades Road, Suite # 410W
Boca Raton, Florida 33431
Attention: Mr. Craig Wrathell

Re: West Port CDD, Series 2024 Bonds

Dear Mr. Wrathell:

We are writing to provide you, as the West Port Community Development District (the "Issuer"), with certain disclosures relating to the captioned bond issue (the "Bonds"), as required by the Municipal Securities Rulemaking Board (MSRB) Rule G-17 Disclosure, as set forth in the amended and restated MSRB Notice 2019-20 (November 8, 2019)¹ (the "Notice"). We ask that you provide this letter to the appropriate person at the Issuer.

The Issuer recognizes that FMSbonds, Inc. will serve as the underwriter (the "Underwriter") and not as a financial advisor or municipal advisor, in connection with the issuance of the bonds relating to this financing (herein, the "Bonds"). As part of our services as Underwriter, FMSbonds, Inc. may provide advice concerning the structure, timing, terms, and other similar matters concerning the issuance of the Bonds. Any such advice, if given, will be provided by FMSbonds, Inc. as Underwriter and not as your financial advisor or municipal advisor in this transaction. The Issuer may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's interest in this transaction.

The specific parameters under which FMS will underwrite the Bonds will be set forth in a Bond Resolution adopted by the Board.

Pursuant to the Notice, we are required by the MSRB to advise you that:

- MSRB Rule G-17 requires a broker to deal fairly at all times with both municipal issuers and investors.

¹ Interpretive Notice Concerning the Application of MSRB Rule G-17 to underwriters and Underwriters of Municipal Securities (effective March 31, 2021).

- The Underwriter's primary role is to purchase the Bonds in an arm's-length commercial transaction with the Issuer. As such, the Underwriter has financial and other interests that differ from those of the Issuer.
- Unlike a municipal advisor, the Underwriter does not have a fiduciary duty to the Issuer under the federal securities laws and is, therefore, not required by federal law to act in the best interests of the Issuer without regard to its own financial or other interests.
- The Underwriter has a duty to purchase the Bonds from the Issuer at a fair and reasonable price, but must balance that duty with its duty to use its best efforts to resell the Bonds with purchases at prices that are fair and reasonable.
- The Bonds may be sold into a trust either at the time of issuance or subsequent to issuance. In such instance FMSbonds, Inc., not in its capacity of Underwriter, may participate in such trust arrangement by performing certain administrative roles. Any compensation paid to FMSbonds, Inc. would not be derived from the proceeds of the Bonds or from the revenues pledged thereunder.

The Underwriter will be compensated in accordance with the terms of a bond purchase contract by and between the Underwriter and Issuer. Payment or receipt of the Underwriter's compensation will be contingent on the closing of the transaction. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since an Underwriter may have an incentive to recommend a transaction that is unnecessary or to recommend that the size of a transaction be larger than is necessary. The Issuer acknowledges no such recommendation has been made by the Underwriter.

Please note nothing in this letter is an expressed or an implied commitment by us to provide financing or to place or purchase the Bonds. Any such commitment shall only be set forth in a bond purchase contract or other appropriate form of agreement for the type of transaction undertaken by you.

Further, our participation in any transaction (contemplated herein or otherwise) remains subject to, among other things, the execution of a bond purchase contract (or other appropriate form of agreement), further internal review and approvals, satisfactory completion of our due diligence investigation and market conditions.

FMSbonds, Inc. is acting independently in seeking to act as Underwriter in the transaction contemplated herein and shall not be deemed for any purpose to be acting as an agent, joint venturer or partner of any other principal involved in the proposed financing. FMSbonds, Inc. assumes no responsibility, express or implied, for any actions or omissions of, or the performance of services by, the purchasers or any other brokers in connection with the transactions contemplated herein or otherwise.

If you or any other representative of the Issuer have any questions or concerns about these disclosures, please make those questions or concerns known immediately to the undersigned. In addition, you should consult with your own financial, municipal, legal,

accounting, tax and other advisors, as applicable, to the extent deemed appropriate.

The MSRB requires that we seek the Issuer's acknowledgement that it has received this letter. We request that the person at the Issuer who has the authority to bind the Issuer (herein, "Authorized Issuer Representative") acknowledge this letter as soon as practicable and by nature of such acknowledgment that such person is not a party to any conflict of interest relating to the subject transaction. If our understanding is incorrect, please notify the undersigned immediately.

Depending on the structure of the transaction that the Issuer decides to pursue, or if additional actual or perceived material conflicts are identified, we may be required to send you additional disclosures. At that time, we also will seek your acknowledgement of receipt of any such additional disclosures.

We look forward to working with you in connection with the issuance of the Bonds, and we appreciate the opportunity to assist you in this transaction. Thank you.

FMSbonds, Inc.

By: 

Name: Jon Kessler

Title: Executive Director

WEST PORT COMMUNITY DEVELOPMENT DISTRICT

By: _____

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

10

West Port Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

West Port Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2023

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
West Port Community Development District
Charlotte County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of West Port Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of West Port Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund and Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



To the Board of Supervisors
West Port Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors
West Port Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Port Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December 13, 2024

**West Port Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2023**

Management's discussion and analysis of West Port Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments and developer contributions.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**West Port Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund and Special Revenue Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including construction in progress are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the fiscal year ended September 30, 2023.

- ◆ The District's assets exceeded liabilities by \$2,747,967 (net position). Restricted net position was \$172,155, and unrestricted net position was \$249,383. Net investment in capital assets was \$2,326,429.
- ◆ Governmental activities revenues totaled \$2,488,028, while governmental activities expenses totaled \$2,610,916.

**West Port Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2023	2022
Current assets	\$ 465,476	\$ 1,286,590
Restricted assets	1,983,865	1,905,718
Capital Assets	27,033,775	26,747,794
Total Assets	<u>29,483,116</u>	<u>29,940,102</u>
Current liabilities	2,426,648	2,222,078
Non-current liabilities	24,308,501	24,847,169
Total Liabilities	<u>26,735,149</u>	<u>27,069,247</u>
Net Position		
Net investment in capital assets	2,326,429	2,149,537
Restricted	172,155	88,637
Unrestricted	<u>249,383</u>	<u>632,681</u>
Total Net Position	<u>\$ 2,747,967</u>	<u>\$ 2,870,855</u>

The decrease in current assets is related to the decrease in due from developer in the current year.

The increase in restricted assets is related to revenues exceeding expenditures in the Debt Service Fund in the current year.

The increase in current liabilities is related to the increase in line-of-credit payable in the current year.

The decrease in non-current liabilities is related to the principal payments in the current year.

**West Port Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2023	2022
Program Revenues		
Charges for services	\$ 1,997,619	\$ 2,275,699
Grants and contributions	346,376	3,173,056
Miscellaneous revenues	65,420	674,431
Investment income	78,613	7,940
Total Revenues	<u>2,488,028</u>	<u>6,131,126</u>
Expenses		
General government	158,177	123,000
Physical environment	1,357,708	518,268
Culture/recreation	130,857	56,981
Interest and other charges	964,174	1,117,531
Total Expenses	<u>2,610,916</u>	<u>1,815,780</u>
Change in Net Position	(122,888)	4,315,346
Net Position - Beginning of Year	<u>2,870,855</u>	<u>(1,444,491)</u>
Net Position - End of Year	<u>\$ 2,747,967</u>	<u>\$ 2,870,855</u>

The decrease in charges for services is related to the decrease in special assessments in the current year.

The decrease in grants and contributions is related to the decrease in capital contributions in the current year.

The increase in physical environment is related to the increase in on-site maintenance, hurricane clean-up, mulch, and streetlight expenses in the current year.

The decrease in interest and other charges is related to the issuance of new debt in the prior year.

**West Port Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022:

	Governmental Activities	
	2023	2022
Construction in progress	<u>\$ 27,033,775</u>	<u>\$ 26,747,794</u>

The activity for the year consisted of \$285,981 of additions to construction in progress.

General Fund Budgetary Highlights

Actual expenditures were less than the final budget because mulch replacement expenditures were less than anticipated.

The September 30, 2023 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In April 2020, the District issued \$6,735,000 Series 2020 Special Assessment Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation and equipping of a portion of the 2020, Assessment Area One Project. As of September 30, 2023, the balance outstanding was \$6,470,000.
- ◆ In December 2020, the District issued \$6,900,000 Series 2020 Special Assessment Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation and equipping of a portion of the 2020, Assessment Area Two Project. As of September 30, 2023, the balance outstanding was \$6,625,000.
- ◆ In May 2021, the District issued \$9,560,000 Series 2021 Special Assessment Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation and equipping of a portion of the 2021 Project. As of September 30, 2023, the balance outstanding was \$9,165,000.
- In July 2022, the District issued \$2,375,000 Series 2022 Special Assessment Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation and equipping of a portion of the 2022, Area Three Project. As of September 30, 2023, the balance outstanding was \$2,340,000.
- In October 2022, the District applied for and received a \$500,000 non-revolving taxable line of credit with Synovus Bank for hurricane recovery needs within the District. The District was then approved for an increase to \$600,000 in February 2023 to cover additional necessary costs related to hurricane recovery. The total amount drawn from the line of credit during the year was \$599,858. The amount is to be repaid as reimbursement funding is received from FEMA. The total outstanding balance as of September 30, 2023, was \$599,858.

**West Port Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

West Port Community Development District will continue the development of the District during the next fiscal year. The District issued new long term debt during 2024 and anticipates beginning a new construction project. It is expected that revenues and expenses will increase in 2024 as the District continues to develop.

Request for Information

The financial report is designed to provide a general overview of West Port Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the West Port Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

West Port Community Development District
STATEMENT OF NET POSITION
September 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 391,924
Accounts receivable	25,165
Assessments receivable	32,100
Due from developer	14,448
Deposits	1,839
Total Current Assets	<u>465,476</u>
Non-current Assets	
Restricted Assets	
Investments	1,983,865
Capital Assets, not being depreciated	
Construction in progress	<u>27,033,775</u>
Total Non-current Assets	<u>29,017,640</u>
Total Assets	<u>29,483,116</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	136,265
Contracts/retainage payable	568,740
Due to developer	201,530
Bonds payable	530,000
Accrued interest payable	390,255
Line-of-credit payable	599,858
Total Current Liabilities	<u>2,426,648</u>
Non-current Liabilities	
Bonds payable, net	<u>24,308,501</u>
Total Liabilities	<u>26,735,149</u>
NET POSITION	
Net investment in capital assets	2,326,429
Restricted for debt service	172,155
Unrestricted	249,383
Total Net Position	<u><u>\$ 2,747,967</u></u>

See accompanying notes to financial statements.

West Port Community Development District
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental Activities					
General government	\$ (158,177)	\$ 132,885	\$ 9,416	\$ -	\$ (15,876)
Physical environment	(1,357,708)	615,714	43,629	293,331	(405,034)
Culture/recreation	(130,857)	325,255	-	-	194,398
Interest and other charges	(964,174)	923,765	-	-	(40,409)
Total Governmental Activities	<u>\$ (2,610,916)</u>	<u>\$ 1,997,619</u>	<u>\$ 53,045</u>	<u>\$ 293,331</u>	<u>(266,921)</u>
General Revenues					
Miscellaneous revenues					65,420
Investment income					78,613
Total General Revenues					<u>144,033</u>
Change in Net Position					(122,888)
Net Position - October 1, 2022					2,870,855
Net Position - September 30, 2023					<u>\$ 2,747,967</u>

See accompanying notes to financial statements.

West Port Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2023

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
ASSETS					
Cash	\$ 389,484	\$ 2,440	\$ -	\$ -	\$ 391,924
Accounts receivable	-	-	-	25,165	25,165
Assessments receivable	19,909	2,848	9,343	-	32,100
Due from other funds	45,893	248,979	-	25,165	320,037
Due from developer	14,448	-	-	-	14,448
Deposits	1,839	-	-	-	1,839
Restricted Assets					
Investments	-	-	1,423,852	560,013	1,983,865
Total Assets	<u>\$ 471,573</u>	<u>\$ 254,267</u>	<u>\$1,433,195</u>	<u>\$ 610,343</u>	<u>\$ 2,769,378</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable and accrued expenses	\$ 97,788	\$ 38,477	\$ -	\$ -	\$ 136,265
Due to other funds	274,144	45,893	-	-	320,037
Contracts/retainage payable	-	-	-	568,740	568,740
Due to developer	15,000	-	139,772	46,758	201,530
Total Liabilities	<u>386,932</u>	<u>84,370</u>	<u>139,772</u>	<u>615,498</u>	<u>1,226,572</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	<u>27,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,451</u>
FUND BALANCES					
Nonspendable - deposits	1,839	-	-	-	1,839
Restricted					
Debt service	-	-	1,293,423	-	1,293,423
Committed - special revenue	-	169,897	-	-	169,897
Unassigned	<u>55,351</u>	<u>-</u>	<u>-</u>	<u>(5,155)</u>	<u>50,196</u>
Total Fund Balances	<u>57,190</u>	<u>169,897</u>	<u>1,293,423</u>	<u>(5,155)</u>	<u>1,515,355</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 471,573</u>	<u>\$ 254,267</u>	<u>\$1,433,195</u>	<u>\$ 610,343</u>	<u>\$ 2,769,378</u>

See accompanying notes to financial statements.

West Port Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2023

Total Governmental Fund Balances	\$ 1,515,355
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	27,033,775
Long-term liabilities, including bonds payable, \$(24,600,000), net of bond premium, \$(238,501), and line-of-credit payable, \$(599,858), are not due and payable in the current period and therefore, are not reported at the fund level.	(25,438,359)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	(390,255)
Unavailable revenues are recognized as deferred inflows at the fund level, but this amount is recognized as revenues at the government-wide level.	<u>27,451</u>
Net Position of Governmental Activities	<u><u>\$ 2,747,967</u></u>

See accompanying notes to financial statements.

West Port Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2023

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
Special assessments	\$ 748,599	\$ 325,255	\$ 1,490,729	\$ -	\$ 2,564,583
Developer contributions	66,728	-	-	293,331	360,059
Miscellaneous revenues	-	-	-	65,420	65,420
Investment income	-	5	51,454	27,154	78,613
Total Revenues	<u>815,327</u>	<u>325,260</u>	<u>1,542,183</u>	<u>385,905</u>	<u>3,068,675</u>
Expenditures					
Current					
General government	152,109	1,417	4,651	-	158,177
Physical environment	704,790	652,918	-	-	1,357,708
Culture/recreation	-	130,857	-	-	130,857
Capital outlay	-	-	-	285,981	285,981
Debt service					
Principal	-	-	510,000	-	510,000
Interest	-	-	915,161	-	915,161
Other	-	16,300	-	-	16,300
Total Expenditures	<u>856,899</u>	<u>801,492</u>	<u>1,429,812</u>	<u>285,981</u>	<u>3,374,184</u>
Excess of revenues over/(under) expenditures	<u>(41,572)</u>	<u>(476,232)</u>	<u>112,371</u>	<u>99,924</u>	<u>(305,509)</u>
Other Financing Sources/(Uses)					
Issuance of long-term debt	-	599,858	-	-	599,858
Transfers in	-	-	-	15,371	15,371
Transfers out	-	-	(15,371)	-	(15,371)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>599,858</u>	<u>(15,371)</u>	<u>15,371</u>	<u>599,858</u>
Net change in fund balances	(41,572)	123,626	97,000	115,295	294,349
Fund Balances - October 1, 2022	<u>98,762</u>	<u>46,271</u>	<u>1,196,423</u>	<u>(120,450)</u>	<u>1,221,006</u>
Fund Balances - September 30, 2023	<u>\$ 57,190</u>	<u>\$ 169,897</u>	<u>\$ 1,293,423</u>	<u>\$ (5,155)</u>	<u>\$ 1,515,355</u>

See accompanying notes to financial statements.

West Port Community Development District
RECONCILIATION OF THE STATEMENT
OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 294,349
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of capital outlay in the current year.	285,981
At the fund level, loan proceeds, are recognized as an other financing source, however, at the government-wide level, they increase liabilities.	(599,858)
At the fund level principal payments on long-term debt are recognized as an expenditure, however, at the government-wide level they reduce liabilities.	510,000
In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest in the current period.	(41,381)
Amortization of bond premium does not require the use of current financial resources and therefore, is not reported at the fund level. This is the amount of amortization in the current period.	8,668
At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level. This is the amount of the change in earned revenue that was not available.	(580,647)

Change in Net Position of Governmental Activities	<u><u>\$ (122,888)</u></u>
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See accompanying notes to financial statements.

West Port Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Fiscal Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 515,405	\$ 515,405	\$ 748,599	\$ 233,194
Developer contributions	451,576	451,576	66,728	(384,848)
Total Revenue	<u>966,981</u>	<u>966,981</u>	<u>815,327</u>	<u>(151,654)</u>
Expenditures				
Current				
General government	163,734	163,734	152,109	11,625
Physical environment	803,247	803,247	704,790	98,457
Total Expenditures	<u>966,981</u>	<u>966,981</u>	<u>856,899</u>	<u>110,082</u>
Net Change in Fund Balances	-	-	(41,572)	(41,572)
Fund Balances - October 1, 2022	<u>-</u>	<u>-</u>	<u>98,762</u>	<u>98,762</u>
Fund Balances - September 30, 2023	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 57,190</u></u>	<u><u>\$ 57,190</u></u>

See accompanying notes to financial statements.

West Port Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – SPECIAL REVENUE FUND
For the Fiscal Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 212,529	\$ 212,529	\$ 325,255	\$ 112,726
Developer contributions	145,599	145,599	-	(145,599)
Investment income	-	-	5	5
Total Revenue	<u>358,128</u>	<u>358,128</u>	<u>325,260</u>	<u>(32,868)</u>
Expenditures				
Current				
General government	4,428	4,428	1,417	3,011
Physical environment	33,100	33,100	652,918	(619,818)
Culture/recreation	320,600	320,600	130,857	189,743
Debt Service				
Other	-	-	16,300	(16,300)
Total Expenditures	<u>358,128</u>	<u>358,128</u>	<u>801,492</u>	<u>(443,364)</u>
Excess of revenues over/(under) expenditures	<u>-</u>	<u>-</u>	<u>(476,232)</u>	<u>(476,232)</u>
Other Financing/Sources/(Uses)				
Issuance of long-term debt	<u>-</u>	<u>-</u>	<u>599,858</u>	<u>599,858</u>
Net Change in Fund Balances	-	-	123,626	123,626
Fund Balances - October 1, 2022	<u>-</u>	<u>-</u>	<u>46,271</u>	<u>46,271</u>
Fund Balances - September 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,897</u>	<u>\$ 169,897</u>

See accompanying notes to financial statements.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on October 22, 2019, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 2019-023 of the Board of County Commissioners of Charlotte County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the West Port Community Development District. The District is governed by a five member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the West Port Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by developer contributions and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Special Revenue Fund – The Special Revenue Fund accounts for the operation of specific areas within the District.

Debt Service Fund – The Debt Service Fund accounts for the debt service requirements to retire the long-term debt of the District.

Capital Projects Fund – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Capital Assets

Capital assets, which include construction in progress, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

c. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

e. Unamortized Bond Premium

Bond premiums associated with the issuance of revenue bonds are amortized according to the straight-line method of accounting. For financial reporting, unamortized bond premiums are netted with the applicable long-term debt.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$1,515,355, differs from “net position” of governmental activities, \$2,747,967, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (construction in progress, that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Construction in progress	\$ <u>27,033,775</u>
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Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2023 were:

Bonds payable	\$ (24,600,000)
Bond premium	(238,501)
Line-of-credit payable	<u>(599,858)</u>
Total	\$ <u>(25,438,359)</u>

Deferred inflows of resources

Deferred inflows of resources in the Statement of Net Position differ from the amount reported in the governmental funds due to unavailable revenues. Governmental fund financial statements report revenues which are not available as deferred inflows of resources. However, unavailable revenues in governmental funds are susceptible to full accrual in the government-wide financial statements.

Deferred inflows of resources	\$ <u>27,451</u>
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Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	\$ <u>(390,255)</u>
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West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$294,349, differs from the “change in net position” for governmental activities, \$(122,888), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Capital outlay	<u>\$ 285,981</u>
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Long-term debt transactions

Issuance of new debt provides current financial resources to governmental funds but increases long-term liabilities in the Statement of Net Position.

Line-of-Credit proceeds	\$ (599,858)
Bond principal payments	<u>510,000</u>
Total	<u>\$ (89,858)</u>

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	<u>\$ (41,381)</u>
Amortization of bond premium	<u>\$ 8,668</u>

Deferred inflows of resources

Deferred inflows of resources reported at the fund level are recognized as revenues in the Statement of Activities.

Net change in deferred inflows of resources	<u>\$ (580,647)</u>
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West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$389,468 and the carrying value was \$391,924. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2023, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Goldman Sachs Financial Square Govt Fund	36 Days*	<u>\$ 1,983,865</u>

*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments listed above are Level 1 assets.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investments were rated AAAm by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The District's investment in the Goldman Sachs Financial Square Govt Fund represents 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 26,747,794	\$ 285,981	\$ -	\$ 27,033,775

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2023:

Governmental Activities

Long-term debt at October 1, 2022	\$ 25,110,000
Bond principal payments	<u>(510,000)</u>
Long-term debt at September 30, 2023	\$ 24,600,000
Bond Premium, net	<u>238,501</u>
Long-term debt at September 30, 2023, net	<u><u>\$ 24,838,501</u></u>

Special Assessment Debt

Long-term debt is comprised of the following:

\$6,735,000 Special Assessment Bonds, Series 2020 due in annual principal installments, beginning May 1, 2022, maturing May 2051. Interest is due annually on May 1 and November 1, beginning November 2020 at various rates between 2.65% and 4.00%. Current portion is \$140,000.

\$ 6,470,000

\$6,900,000 Special Assessment Bonds, Assessment Area Two, Series 2020 due in annual principal installments beginning May 2022, maturing 2051. Interest is due annually on May 1 and November 1, beginning May 2021 at various rates between 2.75% and 4.00%. Current portion is \$145,000.

6,625,000

\$9,560,000 Special Assessment Bonds, Series 2021 due in annual principal installments beginning May 2022, maturing May 2051. Interest is due on May 1 and November 1 at various rates between 2.40% and 4.00%. Current portion is \$205,000.

9,165,000

\$2,375,000 Special Assessment Bonds, Series 2022 due in annual principal installments beginning May 2023, maturing May 2052. Interest is due on May 1 and November 1 at various rates between 4.25% and 5.25%. Current portion is \$40,000.

2,340,000

Total long-term debt \$ 24,600,000

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 530,000	\$ 936,610	\$ 1,466,610
2025	535,000	922,293	1,457,293
2026	550,000	907,855	1,457,855
2027	570,000	892,520	1,462,520
2028	585,000	874,470	1,459,470
2029-2033	3,235,000	4,074,799	7,309,799
2034-2038	3,895,000	3,441,813	7,336,813
2039-2043	4,695,000	2,646,730	7,341,730
2044-2048	5,770,000	1,614,763	7,384,763
2049-2052	4,235,000	373,338	4,608,338
Totals	<u>\$ 24,600,000</u>	<u>\$ 16,685,191</u>	<u>\$ 41,285,191</u>

Summary of Significant Resolution Terms and Covenants

Significant Bond Provisions

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2030 a price equal to the par amount of the Series 2020 Bonds thereof, together with accrued interest to the date of redemption. The Series 2020 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2020, Area Two Bonds and the Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2031 a price equal to the par amount of the Bonds thereof, together with accrued interest to the date of redemption. The Series 2020, Area Two Bonds and the Series 2021 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2022, Area Three Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2032 a price equal to the par amount of the Series 2022, Area Three Bonds thereof, together with accrued interest to the date of redemption. The Series 2022, Area Three Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE E – LONG-TERM DEBT (CONTINUED)

Summary of Significant Resolution Terms and Covenants (Continued)

Significant Bond Provisions (Continued)

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds – The Series 2020, Area One, Series 2020, Area Two, Series 2021, and Series 2022, Area Three Reserve Accounts were funded from the proceeds of the Series 2020, Area One, Series 2020, Area Two, Series 2021, and Series 2022, Area Three Bonds, respectively, in an amount equal to 50 percent of the maximum annual debt service on the corresponding Bond. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2023:

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2020 Area One	\$ 196,627	\$ 191,950
Special Assessment Bonds, Series 2020 Area Two	\$ 199,095	\$ 194,350
Special Assessment Bonds, Series 2021	\$ 272,085	\$ 265,600
Special Assessment Bonds, Series 2022	\$ 81,045	\$ 79,113

Upon satisfaction of release conditions the Series 2022, Area Three reserve requirement shall be reduced to an amount equal to 10% of the max annual debt with respect to the then outstanding principal. Other opportunities to reduce the requirement are noted in the trust indenture.

Line of Credit

In October 2022, the District applied for and received a \$500,000 non-revolving taxable line of credit with Synovus Bank for hurricane recovery needs within the District. The District was then approved for an increase to \$600,000 in February 2023 to cover additional necessary costs related to hurricane recovery. The total amount drawn from the line of credit during the year was \$599,858. The amount is to be repaid as reimbursement funding is received from FEMA. The total outstanding balance as of September 30, 2023, was \$599,858.

West Port Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2023

NOTE F – INTERFUND ACTIVITY

Interfund balances as of September 30, 2023, consisted of the following:

Receivable Fund	Payable Fund		
	General Fund	Special Revenue Fund	Total
General Fund	\$ -	\$ 45,893	\$ 45,893
Capital Projects Fund	25,165	-	25,165
Special Revenue Fund	248,979	-	248,979
Total	<u>\$ 274,144</u>	<u>\$ 45,893</u>	<u>\$ 320,037</u>

The interfund balances relate to assessments collected in one fund that have not yet been transferred to the appropriate fund.

Interfund transfers for the year ended September 30, 2023, consisted of the following:

Transfer In	Transfer Out
	Debt Service Fund
Capital Projects Fund	<u>\$ 15,371</u>

Interfund transfers are completed in accordance with the respective trust indentures.

NOTE G – ECONOMIC DEPENDENCY AND RELATED PARTY

The District's activity is dependent upon the continued involvement of the Developer, the loss of which would have a material adverse effect on the District's operations. At September 30, 2023, all five board members are affiliated with the Developer. The Developer contributed \$66,728 for operations, \$293,331 for capital, and \$1,134,338 in assessments and lot closings during the current year.

NOTE H – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

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

To the Board of Supervisors
West Port Community Development District
Charlotte County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of West Port Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Port Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Port Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of West Port Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
West Port Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Port Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December 13, 2024



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

MANAGEMENT LETTER

To the Board of Supervisors
West Port Community Development District
Charlotte County, Florida

Report on the Financial Statements

We have audited the financial statements of the West Port Community Development District as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated December 13, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated December 13, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the previous financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not West Port Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the West Port Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors
West Port Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2023 for the West Port Community Development District. It is management's responsibility to monitor the West Port Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the West Port Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 6
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$362,503
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: The District capital projects, total expenditures for the year were \$285,981.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the West Port Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund, \$579.36, Debt Service Fund, \$1,276.26.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$1,997,619.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. The District bonds outstanding at September 30, 2023 included Series 2020, \$6,470,000 maturing May 2051, Series 2020, Area Two, \$6,625,000, maturing 2051, and Series 2021, \$9,165,000 maturing May 2051 and Series 2022, \$2,340,000 maturing in May 2052.



To the Board of Supervisors
West Port Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted the following finding.

Finding 23-01

Finding: The actual expenditures of the Special Revenue Fund exceeded the approved budgeted amounts in violation of Section 189.016, Florida Statutes.

Recommendation: The District should monitor expenditures in future years to ensure that actual expenditures do not exceed the budget.

Management Response: Expenditures will be monitored in future years to ensure budget compliance.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December 13, 2024



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415 FLORIDA STATUTES**

To the Board of Supervisors
West Port Community Development District
Charlotte County, Florida

We have examined West Port Community Development District's compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2023. Management is responsible for West Port Community Development District's compliance with those requirements. Our responsibility is to express an opinion on West Port Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about West Port Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on West Port Community Development District's compliance with the specified requirements.

In our opinion, West Port Community Development District's complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2023.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

December 13, 2024

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

10A

RESOLUTION 2025-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST PORT
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

WHEREAS, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

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

1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and
2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

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

ATTEST:

**WEST PORT COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS A

AGREEMENT FOR WATER USE REPORTING SERVICES

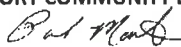
This "Agreement" is by and between: West Port Community Development District ("District") and Irrigation Technical Services, Inc. dated November 15, 2024 ("Contractor"):

1. **EFFECTIVE DATE.** The Agreement shall be deemed effective as of the date of first appearing above.
2. **SCOPE OF SERVICES.** The Contractor agrees to provide the "Services" outlined in **Exhibit A**. Contractor hereby covenants to the District that it shall perform the Services: (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Contractor shall at its cost obtain all permits, licenses, and other approvals necessary for providing the Services.
3. **COMPENSATION.** As compensation for the Services described in this Agreement, the District agrees to pay the Contractor the amounts and in the manner set forth in **Exhibit A**. The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render invoices to the District, when applicable, in writing, which shall be delivered or mailed to the District. Each invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.
4. **CARE OF DISTRICT PROPERTY.** Contractor shall use all due care to protect the property of the District, its patrons, landowners and authorized guests from damage by Contractor or its employees or agents. Contractor agrees to repair any damage resulting from the Services within twenty-four (24) hours. Any such repairs shall be at Contractor's sole expense, unless otherwise agreed, in writing, by the District.
5. **STANDARD OF CARE; INDEMNIFICATION.** Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor's actions or inactions. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement. Nothing in this Section is intended to waive or alter any other remedies that the District may have as against the Contractor.
6. **INSURANCE.** The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the insurance identified in the Certificate of Insurance attached hereto as **Exhibit B**. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
7. **SOVEREIGN IMMUNITY.** Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.
8. **TERMINATION.** The Agreement may be terminated immediately by the District for cause, or for any or no reason upon 14 days written notice by either party. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any such termination by the District, provided however that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.
9. **PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*.
10. **ATTORNEY'S FEES.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.
11. **SCRUTINIZED COMPANIES.** Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.
12. **ANTI-HUMAN TRAFFICKING STATEMENT.** The Contractor does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*, and the Contractor has complied, and agrees to comply, with the provisions of Section 787.06, *Florida Statutes*.
13. **E-VERIFY.** Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

14. **CONFLICTS.** To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this Agreement controls.

IN WITNESS WHEREOF, the parties execute the foregoing Agreement.

WEST PORT COMMUNITY DEVELOPMENT DISTRICT


By: Paul Martin
Its: Chairperson

Vice President of Land
Development
2024.11.15 15:35:08 -05'00'

IRRIGATION TECHNICAL SERVICES, INC.

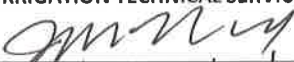

By: Jamie Newberg
Its: GM

Exhibit A: Proposal
Exhibit B: Insurance Certificate with Endorsements

Exhibit A: Proposal



3330 36th. Ave. N. St. Petersburg, Fl. 33713

(727) 521-3320

Fax: (727) 521-6219

November 15, 2024

West Port Community Development District

ATTN: Kristen Sult

Proposed Scope of Work

Irrigation Technical Services, Inc. (ITS) hereby proposes to provide all labor to report monthly water usage data required by the Southwest Florida Water Management District for Permit No. 20 021092.000. The reporting will be done and posted on the District's web-site.

TERMS

Total price including tax for the referenced work is \$350.00 per month. Price is valid for 30 days.

A deposit of \$0.00 is due upon execution of this agreement.

Balance due of \$350.00/month shall be due and payable within ten (10) business days of acceptance of the project's completion.

This agreement shall be valid for calendar year 2025. This agreement can be terminated by either party with a 90-day written notice.

Exhibit B: Certificate of Insurance

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS B

AGREEMENT FOR SERVICES

This "Agreement" is by and between: West Port Community Development District ("District") and McFarlane's Construction, Inc. d/b/a Eagle Fence dated December 2, 2024 ("Contractor"):

1. **EFFECTIVE DATE.** The Agreement shall be deemed effective as of the date of the full execution of the Agreement.
2. **SCOPE OF SERVICES.** The Contractor agrees to provide the "Services" outlined in **Exhibit A**. Contractor hereby covenants to the District that it shall perform the Services: (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.
3. **COMPENSATION.** As compensation for the Services described in this Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A**. The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.
4. **CARE OF DISTRICT PROPERTY.** Contractor shall use all due care to protect the property of the District, its patrons, landowners and authorized guests from damage by Contractor or its employees or agents. Contractor agrees to repair any damage resulting from the Services within twenty-four (24) hours. Any such repairs shall be at Contractor's sole expense, unless otherwise agreed, in writing, by the District.
5. **STANDARD OF CARE; INDEMNIFICATION.** Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor's actions or inactions. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement. Nothing in this Section is intended to waive or alter any other remedies that the District may have as against the Contractor.
6. **INSURANCE.** The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the insurance identified in the Certificate of Insurance attached hereto as **Exhibit B**. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
7. **SOVEREIGN IMMUNITY.** Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.
8. **TERMINATION.** The Agreement may be terminated immediately by the District for cause, or for any or no reason upon 5 days written notice by either party. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any such termination by the District, provided however that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.
9. **PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*.
10. **ATTORNEY'S FEES.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.
11. **SCRUTINIZED COMPANIES.** Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.
12. **E-VERIFY.** Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.
13. **CONFLICTS.** To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this document controls.

IN WITNESS WHEREOF, the parties execute the foregoing Agreement.

WEST PORT CDP

Paul Martin

Paul Martin
Chairperson
2024.12.09 06:18:28 -
05'00"

By: Paul Martin

Its: Chairperson

MCFARLANE'S CONSTRUCTION, INC. D/B/A EAGLE FENCE

By:

Chase McFarlane

Its:

President

Exhibit A:

Proposal

Exhibit B:

Insurance Certificate with Endorsements

Exhibit A: Proposal



Estimate

Eagle Fence
940 Country Club Blvd
Cape Coral, FL 33990
(239) 322-4511
CGC1532382

Contact: West Port Community Development District
%Wrathell Hunt & Assoc, LLC
16153 Franklin Ave
Port Charlotte, FL 33953

Estimate No: 43296
Estimate Date: 12/3/2024

Item Name	Description	Qty	Price	Amount
6' TAN SOLID PRIVACY West Port at Franklin	***6' X 6' SECTIONS ***60 LBS ON CONCRETE PER POST ***POSTS INSTALLED 24" INTO GROUND ***LIFETIME WARRANTY QTY: AMOUNT OF LINEAR FT	36.00	\$40.00	\$1,440.00
  				
STRAIGHTEN EXISTING FENCE LINE	STRAIGHTEN POSTS AND RE-CEMENT	102.00	\$10.00	\$1,020.00
REMOVAL OF EXISTING FENCE	DISPOSE OF DAMAGED MATERIAL	1.00	\$100.00	\$100.00
Sub Total:				\$2,560.00
Total:				\$2,560.00

X

FRANKLIN AVE REPAIRS:
REPLACE 36' X 6' TAN PVC
STRAIGHTEN 102' EXISTING PVC FENCE

FRANKLIN AVE

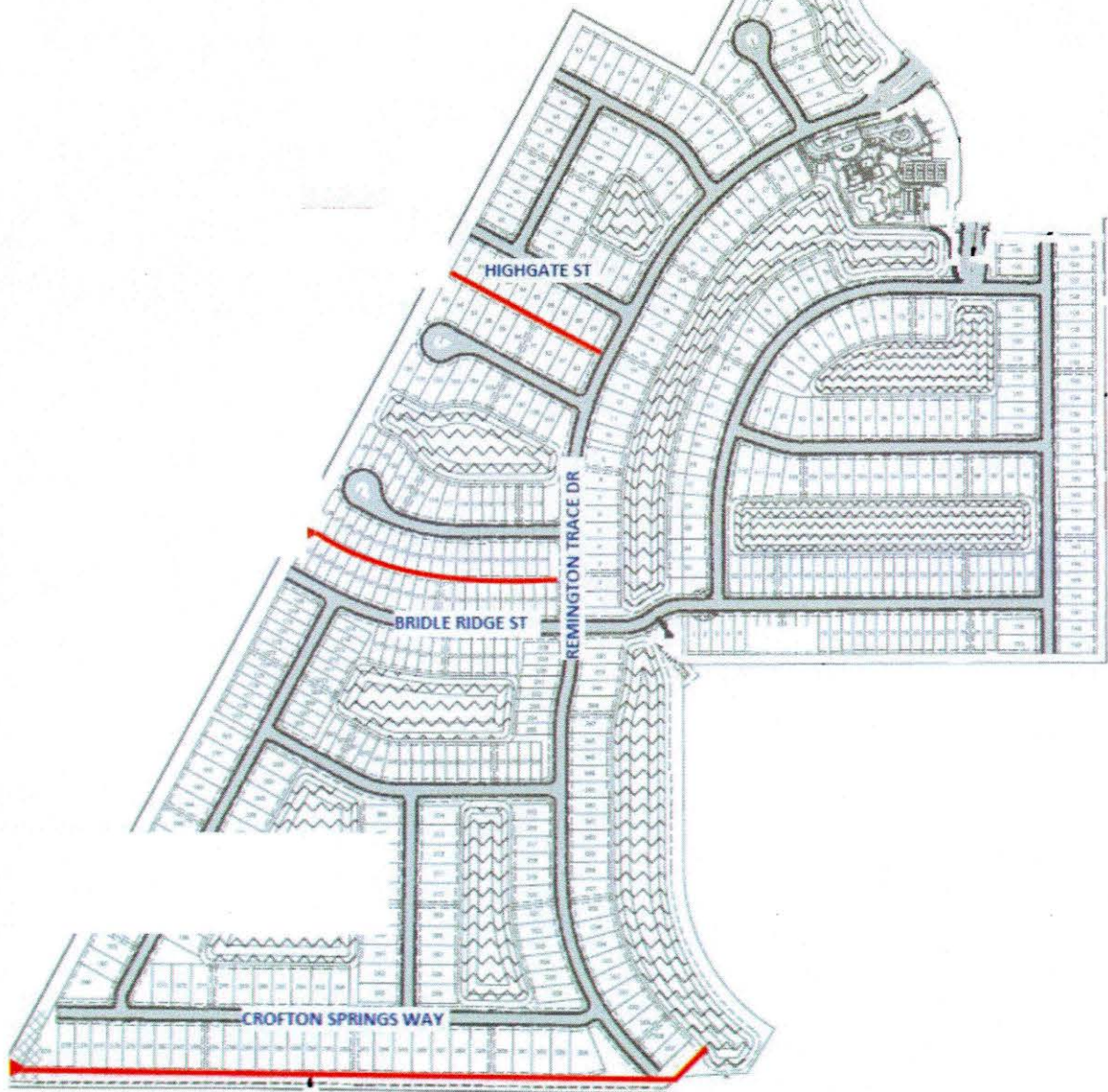


Exhibit B: Certificate of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/3/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Olin Hill & Associates Inc. 2804 Del Prado Blvd #107 Cape Coral FL 33904	CONTACT NAME: David Kennedy		
	PHONE (A/C, No, Ext): 239-945-1900	FAX (A/C, No): 239-945-3163	
	E-MAIL ADDRESS: certificates@olinhill.com		
INSURED McFarlane's Construction Inc. dba Eagle Fence McFarlane's Construction Inc. dba Tropical Fence Co American Fence Supply Inc 940 County Club Blvd Cape Coral FL 33990	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Southern-Owners Insurance Co.		10190
	INSURER B: Auto-Owners Insurance Company		18988
	INSURER C: Houston Casualty Company		
	INSURER D: American Builders Insurance Co		11240
	INSURER E:		
INSURER F:			

COVERAGES **CERTIFICATE NUMBER:** 1287654389 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☐ LOC OTHER:			20819074	2/28/2024	2/28/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	☒ AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ☐ NON-OWNED AUTOS			5174969100	2/28/2024	2/28/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	☐ UMBRELLA LIAB ☒ OCCUR ☒ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			ESBHSUCX000078200	2/28/2024	2/28/2025	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N ☐ N/A			WCV035175601	5/30/2024	5/30/2025	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

West Port Community Development District
2300 Glades Road, Suite 410W
Boca Raton FL 33431

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE


© 1988-2014 ACORD CORPORATION. All rights reserved.

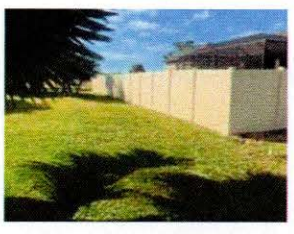


Deposit Invoice

Eagle Fence
940 Country Club Blvd
Cape Coral, FL 33990
(239) 322-4511
CGC1532382

Contact: West Port Community Development District
%Wrathell Hunt & Assoc, LLC
16153 Franklin Ave
Port Charlotte, FL 33953

Invoice No: 43296
Invoice Date: 12/3/2024

Item Name	Description	Qty	Price	Amount
6' TAN SOLID PRIVACY West Port at Franklin	***6' X 6' SECTIONS ***60 LBS ON CONCRETE PER POST ***POSTS INSTALLED 24" INTO GROUND ***LIFETIME WARRANTY QTY: AMOUNT OF LINEAR FT	36.00	\$40.00	\$1,440.00
  				
STRAIGHTEN EXISTING FENCE LINE	STRAIGHTEN POSTS AND RE-CEMENT	102.00	\$10.00	\$1,020.00
REMOVAL OF EXISTING FENCE	DISPOSE OF DAMAGED MATERIAL	1.00	\$100.00	\$100.00
Sub Total:				\$2,560.00
Total:				\$2,560.00
50% Deposit Due at this Time: \$1,280.00				

LICENSE # CGC1532382

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS C

AGREEMENT FOR SERVICES

This "Agreement" is by and between: West Port Community Development District ("District") and McFarlane's Construction, Inc. d/b/a Eagle Fence dated December 13, 2024 ("Contractor"):

1. **EFFECTIVE DATE.** The Agreement shall be deemed effective as of the date of the full execution of the Agreement.
2. **SCOPE OF SERVICES.** The Contractor agrees to provide the "Services" outlined in **Exhibit A**. Contractor hereby covenants to the District that it shall perform the Services: (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.
3. **COMPENSATION.** As compensation for the Services described in this Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A**. The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.
4. **CARE OF DISTRICT PROPERTY.** Contractor shall use all due care to protect the property of the District, its patrons, landowners and authorized guests from damage by Contractor or its employees or agents. Contractor agrees to repair any damage resulting from the Services within twenty-four (24) hours. Any such repairs shall be at Contractor's sole expense, unless otherwise agreed, in writing, by the District.
5. **STANDARD OF CARE; INDEMNIFICATION.** Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor's actions or inactions. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement. Nothing in this Section is intended to waive or alter any other remedies that the District may have as against the Contractor.
6. **INSURANCE.** The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the insurance identified in the Certificate of Insurance attached hereto as **Exhibit B**. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
7. **SOVEREIGN IMMUNITY.** Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.
8. **TERMINATION.** The Agreement may be terminated immediately by the District for cause, or for any or no reason upon 5 days written notice by either party. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any such termination by the District, provided however that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.
9. **PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*.
10. **ATTORNEY'S FEES.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.
11. **SCRUTINIZED COMPANIES.** Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.
12. **E-VERIFY.** Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.
13. **CONFLICTS.** To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this document controls.

IN WITNESS WHEREOF, the parties execute the foregoing Agreement.

WEST PORT CDD

Paul Martin

Paul Martin
Chairperson
2025.01.02 16:39:48 -
05'00'

By: Paul Martin
Its: Chairperson

McFARLANE'S CONSTRUCTION, INC. D/B/A EAGLE FENCE

By: *Chad McFarlane*
Its: *President*

Exhibit A:

Proposal

Exhibit B:

Insurance Certificate with Endorsements

Exhibit A: Proposal

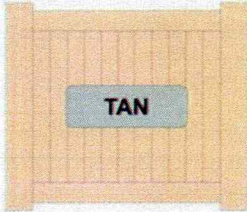


Estimate

Eagle Fence
940 Country Club Blvd
Cape Coral, FL 33990
(239) 322-4511
CGC1532382

Contact: West Port CDD % Wrathell Hunt & Assoc -
Crofton Springs
1680 Remington Trace Dr
Port Charlotte, FL 33953

Estimate No: 43363
Estimate Date: 12/5/2024

Item Name	Description	Qty	Price	Amount
6' TAN SOLID PRIVACY PRIVACY (CROFTON at REMINGTON)	***6' X 6' SECTIONS ***60 LBS ON CONCRETE PER POST ***POSTS INSTALLED 24" INTO GROUND ***LIFETIME WARRANTY QTY: AMOUNT OF LINEAR FT	126.00	\$50.00	\$6,300.00
  				
STRAIGHTEN	STRAIGHTEN and RE-CEMENT	492.00	\$10.00	\$4,920.00
REMOVAL OF EXISTING FENCE	DISPOSE OF DAMAGED MATERIAL	1.00	\$100.00	\$100.00
NEW CAPS	NEW CAPS AS NEEDED	20.00	\$5.00	\$100.00
Sub Total:				\$11,420.00
Total:				\$11,420.00

CROFTON SPRINGS WAY

LICENSE # CGC1532382

FRANKLIN AVE REPAIRS:
REPLACE 36' X 6' TAN PVC
STRAIGHTEN 102' EXISTING PVC FENCE

FRANKLIN AVE

HIGHGATE ST REPAIRS:
REPLACE 12' X 6' TAN PVC
STRAIGHTEN 270' EXISTING PVC FENCE
20 PVC CAPS

HIGHGATE ST

BRIDLE RIDGE REPAIRS:
REPLACE 6' X 6' TAN PVC
STRAIGHTEN 366' EXISTING PVC FENCE
20 PVC CAPS

BRIDLE RIDGE ST

REMINGTON TRACE DR

CROFTON REPAIRS:
REPLACE 126' X 6' TAN PVC
STRAIGHTEN 492' EXISTING PVC FENCE
20 PVC CAPS

CROFTON SPRINGS WAY

Paul Martin
Chairperson
2025.01.03 09:16:04 -
05:00'

Paul Martin

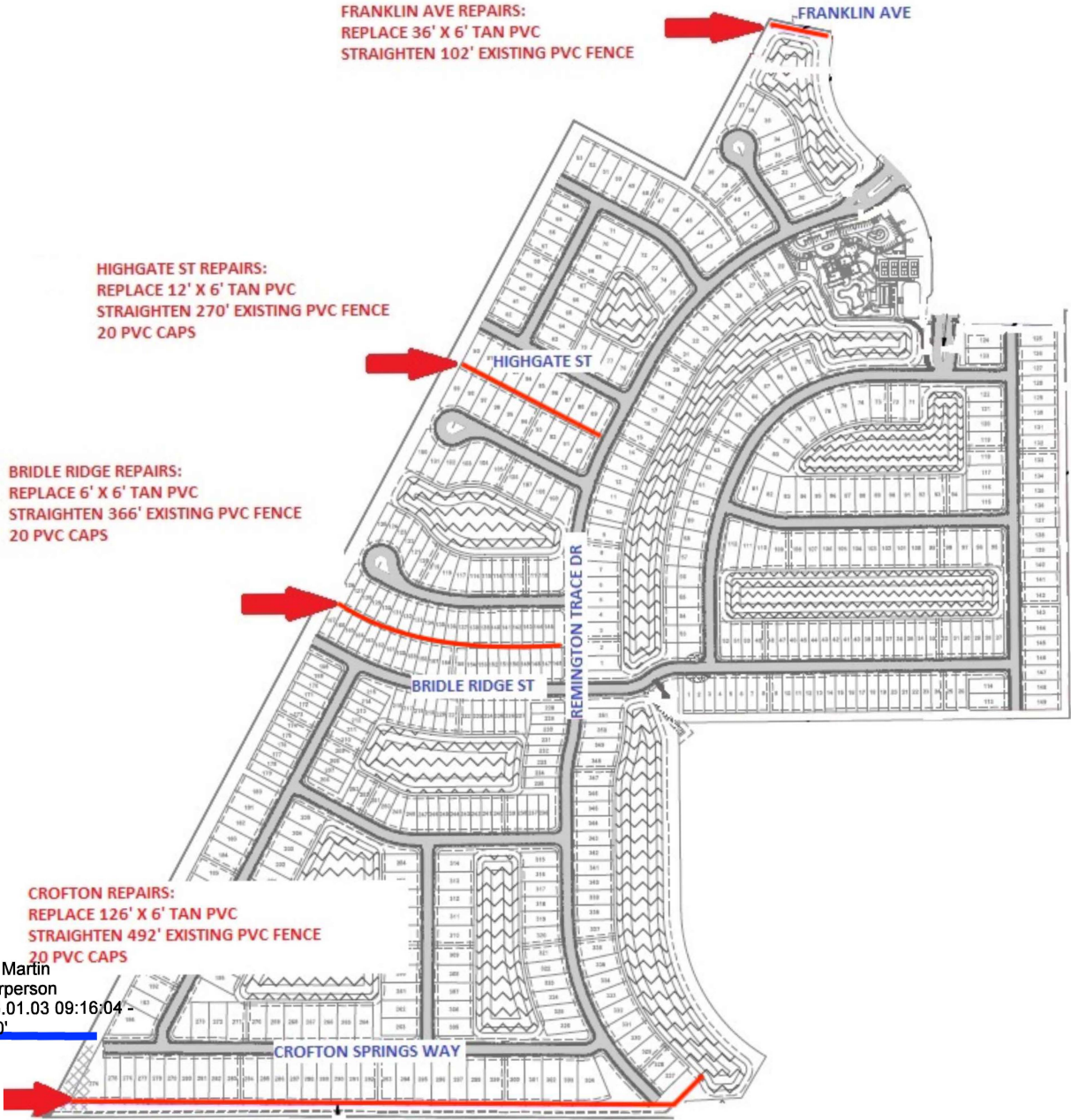


Exhibit B: Certificate of Insurance

NOTICE OF COMMENCEMENT

State of Florida

Permit Number: _____

County of Charlotte

Tax Folio or Parcel Number: 402110112010

The undersigned hereby gives notice that improvement will be made to certain real property, and in accordance with Chapter 713, Florida Statutes, the following information is provided in this Notice of Commencement.

1. **Description of Property** (complete street address with city/state/zip code required; complete legal description or parcel number, if available):
CWP 01B 0000 00TS 1680 REMINGTON TRACE DR PORT CHARLOTTE FL 33953
2. **General Description of Improvement:** FENCE INSTALLATION
3. **Owner Information:**
 - a. **Name:** WEST PORT COMMUNITY DEVELOP DISTRICT %WRATHELL HUNT & ASSOCIATES LLC
 - b. **Address:** 2300 GLADES RD STE 410W **City/State/Zip Code:** BOCA RATON, FL 33431
 - c. **Interest in Property:** _____
 - d. **Name and Address of Fee Simple Title Holder** (if different from the Owner listed above): _____
4. **Contractor Information:**
 - a. **Name:** EAGLE FENCE **Phone Number:** 239-332-4511
 - b. **Address:** 940 COUNTRY CLUB BLVD **City/State/Zip Code:** CAPE CORAL FL 33990
5. **Surety Information:**
 - a. **Name:** _____ **Phone Number:** _____
 - b. **Address:** _____ **City/State/Zip Code:** _____
 - c. **Bond Amount:** \$ _____
6. **Lender Information:**
 - a. **Name:** _____ **Phone Number:** _____
 - b. **Address:** _____ **City/State/Zip Code:** _____
7. **Persons within the State of Florida Designated by Owner upon whom notices or other documents may be served as provided by Section 713.13(1)(a)7., Florida Statutes:**
Name/Address/Phone Number: _____
8. **In addition to himself/herself, Owner designates the following to receive a copy of Lienor's Notice as provided in Section 713.13(1)(b) Florida Statutes:**
Name/Address/Phone Number: _____
9. **Expiration Date of Notice of Commencement** (the expiration date is one year from the recording date unless a different date is specified here): _____

WARNING TO OWNER: ANY PAYMENTS MADE BY THE OWNER AFTER THE EXPIRATION OF THE NOTICE OF COMMENCEMENT ARE CONSIDERED IMPROPER PAYMENTS UNDER CHAPTER 713, PART I, SECTION 713.13, FLORIDA STATUTES, AND CAN RESULT IN YOUR PAYING TWICE FOR IMPROVEMENTS TO YOUR PROPERTY. A NOTICE OF COMMENCEMENT MUST BE RECORDED AND POSTED ON THE JOB SITE BEFORE THE FIRST INSPECTION. IF YOU INTEND TO OBTAIN FINANCING, CONSULT WITH YOUR LENDER OR AN ATTORNEY BEFORE COMMENCING WORK OR RECORDING YOUR NOTICE OF COMMENCEMENT.

Under penalties of perjury, I declare that I have read the foregoing and that the facts in it are true to the best of my knowledge and belief (Section 92.525, Florida Statutes).

Paul Martin

Signature of Owner or Lessee, or Owner's or Lessee's Authorized Officer/Director/Partner/Manager

Paul Martin

Printed Name

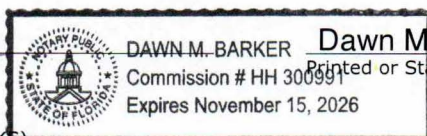
Chairperson

Company Name and Title

State of FL, County of LEE Sworn to (or affirmed) and subscribed before me, by means of
☒ physical presence or ☐ online notarization, this 2nd day of January, 20 25 by Paul Martin
(name of person making statement)

☐ personally known, or ☒ produced identification with type of identification FL DL

Signature of Notary Public



Printed or Stamped Commissioned Name of Notary Public

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS D

WEST PORT COMMUNITY DEVELOPMENT DISTRICT
Investment Recap

Service(s) to be Performed	Price Per	Total Price
Quote Includes:		
Straighten Poles and Reattach Signs as needed	\$160 @ 14	\$2240
Replace Metal Sign Poles and Install	\$380 @ 12	\$4560
Replace Plastic Poles and Install	\$410 @ 6	\$2460

Price includes all material needed to install *Concrete, fasteners, etc.*
Price does not include sign if replacement is needed.

City Wide Facility Solutions

Authorized Representative Signature

Printed Name

WEST PORT COMMUNITY


Paul Martin Signed, 2025 16:07 EST

Authorized Representative Signature

Paul Martin

Printed Name

West Port Community Development District

Final Audit Report

2025-01-14

Created:	2025-01-14
By:	Dan Graham (dan@breezehome.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7wUvvneqUwJaRb2TrT_j_gEndbkkkN7O

"West Port Community Development District" History

-  Document created by Dan Graham (dan@breezehome.com)
2025-01-14 - 9:03:30 PM GMT
-  Document emailed to pmartin@brookfieldkolter.com for signature
2025-01-14 - 9:03:47 PM GMT
-  Email viewed by pmartin@brookfieldkolter.com
2025-01-14 - 9:05:48 PM GMT
-  Signer pmartin@brookfieldkolter.com entered name at signing as Paul Martin
2025-01-14 - 9:07:12 PM GMT
-  Document e-signed by Paul Martin (pmartin@brookfieldkolter.com)
Signature Date: 2025-01-14 - 9:07:14 PM GMT - Time Source: server
-  Agreement completed.
2025-01-14 - 9:07:14 PM GMT

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS EI

Vision Landscapes
8789 Commerce Drive
Bonita Springs, FL 34135

West Port CDD (Special
Assessment)

2100 S. Hiawassee Rd.
Orlando, FL 32835



Estimate Date
1/30/2025 #7544

Quantity	Estimate Description
	Seasonal Mulch: Spring 2025
	Cocobrown
	Pinestraw bales
	Hammocks Commons 440 bags
	Aquatics berm 182 bags
	The Isles 344 bags
	Power Line Clusia hedge 230 bags
	The Palms 344 bags
	El Jobean Buffer hedge 344 bags
	Preserve area in the Hammocks 1,242 bales of pine straw
3,126	
Total \$18,596.94	

General Conditions

• All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to industry standards. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the original estimate. Vision landscape is not responsible for any underground work that has not been brought to our attention. The work to be done is only what is included in the estimate. For any alterations or additions that are to be made, a change order must be submitted. During the term of this agreement, the Contractor will maintain General Liability Insurance, Contractual Liability Insurance, and Worker's Compensation Insurance to meet requirements. The contractor will provide a minimum of \$2,000,000.00 combined limit insurance coverage. All employees are fully covered by Worker's Compensation Insurance.

Warranty

• Thirty (30) day sod, ninety (90) day plant and irrigation components, and one hundred eighty (180) day tree quality guarantee. RELOCATED PLANT MATERIALS ARE NOT COVERED UNDER ANY WARRANTY, WRITTEN OR IMPLIED. NEW PLANT MATERIAL MUST HAVE WORKING IRRIGATION INSTALLED TO BE COVERED UNDER WARRANTY. Vision Landscapes will not warranty plant material, irrigation systems, washouts, or grade changes when damaged by acts of nature, i.e. hurricanes, tropical storms, floods, high winds, lightning, and/or freezing temperatures. VISION LANDSCAPES SHALL NOT BE RESPONSIBLE FOR DAMAGES CAUSED BY MAMMALS OR REPTILES SUCH AS DEER, RABBITS, IGUANAS, TORTOISES, OR OTHER PLANT-FEEDING WILDLIFE.

Payment Terms

• A deposit of fifty percent (50%) of the contract price is required to start the job. The balance is due within (30) days of completion. If the project is scheduled to extend beyond 30 days, payment will be expected incrementally in (30) day draws. Any finance charges will accrue at the rate of 1.5% per month (18% per year) on all balances over (30) days from the date of invoice. Owners agree, until payment terms are met, that materials remain the property of Vision Landscapes; therefore, the owner gives express permission for Vision Landscapes to repossess without notice, due process, or recourse, at the owner's expense.

ACCEPTANCE OF PROPOSAL: Please click below



Paul Martin
Vice President of Land
Development
2025.01.29 20:51:34 -05'00'

Client Signature

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION

ITEMS EII

2100 S. Hiawassee Road
Orlando, FL 32835



Estimate Date
1/30/2025 #7535

Quantity	Estimate Description		
	Seasonal Mulch: Spring 2025		
	Cocobrown Mulch		
	centennial Blvd. commons 3864 bags		
	north port harbor Blvd. 1080 bags		
	west port Blvd. 1080 bags		
	south port harbor Blvd. 1080 bags		
7,104			
		Total	\$39,160.00

General Conditions

• All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to industry standards. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the original estimate. Vision landscape is not responsible for any underground work that has not been brought to our attention. The work to be done is only what is included in the estimate. For any alterations or additions that are to be made, a change order must be submitted. During the term of this agreement, the Contractor will maintain General Liability Insurance, Contractual Liability Insurance, and Worker's Compensation Insurance to meet requirements. The contractor will provide a minimum of \$2,000,000.00 combined limit insurance coverage. All employees are fully covered by Worker's Compensation Insurance.

Warranty

• Thirty (30) day sod, ninety (90) day plant and irrigation components, and one hundred eighty (180) day tree quality guarantee. RELOCATED PLANT MATERIALS ARE NOT COVERED UNDER ANY WARRANTY, WRITTEN OR IMPLIED. NEW PLANT MATERIAL MUST HAVE WORKING IRRIGATION INSTALLED TO BE COVERED UNDER WARRANTY. Vision Landscapes will not warranty plant material, irrigation systems, washouts, or grade changes when damaged by acts of nature, i.e. hurricanes, tropical storms, floods, high winds, lightning, and/or freezing temperatures. VISION LANDSCAPES SHALL NOT BE RESPONSIBLE FOR DAMAGES CAUSED BY MAMMALS OR REPTILES SUCH AS DEER, RABBITS, IGUANAS, TORTOISES, OR OTHER PLANT-FEEDING WILDLIFE.

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ACCEPTANCE OF PROPOSAL: Please click below

 Paul Martin
Vice President of Land
Development
2025.01.29 20:52:07 -05'00'

Client Signature

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION

ITEMS EIII

2100 S. Hiawassee Road
Orlando, FL 32835



Estimate Date
2/04/2025 #7584

Quantity	Estimate Description
	Landscape Enhancement
1	Crew Disptach and Mobilization
80	SunPatiens Mixed 4.5"
1	Planting Soil Mix, CY
10	Enhancement Labor (hours) to restore and prep Bullnose due to Dump Truck driving over top of the Flowers, Soil and, Dripline.
1	Disposal Fee per Truckload of Debris (16 cubic yards)
2	Gardenia Miami Supreme Bush 7 gal
1	45 gal, Green Buttonwood Tree
7	Mulch Cocobrown 2 cuft
	Irrigation Enhancement
4.5	Irrigation Allowance for adjustments, repairs, and temporary grow-in programming and to repair dripline that was damaged by a vehicle in Bullnose near the 41 entrance.
	Total
	\$3,754.37

General Conditions

• All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner according to industry standards. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the original estimate. Vision landscape is not responsible for any underground work that has not been brought to our attention. The work to be done is only what is included in the estimate. For any alterations or additions that are to be made, a change order must be submitted. During the term of this agreement, the Contractor will maintain General Liability Insurance, Contractual Liability Insurance, and Worker's Compensation Insurance to meet requirements. The contractor will provide a minimum of \$2,000,000.00 combined limit insurance coverage. All employees are fully covered by Worker's Compensation Insurance.

Warranty

• Thirty (30) day sod, ninety (90) day plant and irrigation components, and one hundred eighty (180) day tree quality guarantee. RELOCATED PLANT MATERIALS ARE NOT COVERED UNDER ANY WARRANTY, WRITTEN OR IMPLIED. NEW PLANT MATERIAL MUST HAVE WORKING IRRIGATION INSTALLED TO BE COVERED UNDER WARRANTY. Vision Landscapes will not warranty plant material, irrigation systems, washouts, or grade changes when damaged by acts of nature, i.e. hurricanes, tropical storms, floods, high winds, lightning, and/or freezing temperatures. VISION LANDSCAPES SHALL NOT BE RESPONSIBLE FOR DAMAGES CAUSED BY MAMMALS OR REPTILES SUCH AS DEER, RABBITS, IGUANAS, TORTOISES, OR OTHER PLANT-FEEDING WILDLIFE.

Payment Terms

• A deposit of fifty percent (50%) of the contract price is required to start the job. The balance is due within (30) days of completion. If the project is scheduled to extend beyond 30 days, payment will be expected incrementally in (30) day draws. Any finance charges will accrue at the rate of 1.5% per month (18% per year) on all balances over (30) days from the date of invoice. Owners agree, until payment terms are met, that materials remain the property of Vision Landscapes; therefore, the owner gives express permission for Vision Landscapes to repossess without notice, due process, or recourse, at the owner's expense.

ACCEPTANCE OF PROPOSAL: Please click below

 Paul Martin
Vice President of Land
Development
2025.02.05 08:59:03 -05'00'

Client Signature

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS F

BILL OF SALE AND LIMITED ASSIGNMENT
[FENCE IMPROVEMENTS]

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made to be effective as of the 13th day of January, 2025, by and between **Forestar (USA) Real Estate Group Inc.**, a Delaware corporation, with an address of 10700 Pecan Park Blvd, Suite 150, Austin, Texas 78750 ("**Developer**"), **Cove at West Port Community Association, Inc.**, a Florida not-for-profit corporation, with an address of 2970 University Parkway, Suite 101, Sarasota, Florida 34243 ("**Association**"), and **West Port Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* ("**District**" or "**Grantee**") whose address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Developer, Association and Grantee, intending to be legally bound, do hereby agree as follows:

1. Developer and Association hereby transfer, grant, convey, and assign to Grantee all of their respective right, title and interest of Developer and Association, if any, in and to the following property (together, "**Property**") as described below to have and to hold for Grantee's own use and benefit forever:

- a) All of the improvements and work product identified in **Exhibit A**; and
- b) All of their respective right, title, interest, and benefit of Developer and Association, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the improvements and work product described in **Exhibit A**.

2. Developer and Association each hereby covenants that: (i) Developer and Association is each the lawful owner of its respective interest in the Property; (ii) the Property is free from any liens or encumbrances and the Developer and Association each covenants to timely address any such liens or encumbrances with respect to their interests, if and when filed; (iii) Developer and Association each has good right to sell the Property; and (iv) the Developer and Association will each warranty and defend the sale of their respective interests in the Property hereby made unto the Grantee against the lawful claims and demands of all persons claiming by, through or under the Developer or Association, as the case may be.

3. Without waiving any of the rights against third parties granted herein, the Property is being conveyed to the District in its as-is condition, without representation or warranty of any kind from Developer or Association. The District agrees that neither Developer nor Association shall not be responsible or liable to the District for any defect, errors, or omissions

in or relating to, their interest in the Property, latent or otherwise, or on account of any other conditions affecting their interest in the Property, **"AS IS, WHERE IS", AND "WITH ALL FAULTS"**.

4. The Developer and Association each represents that it has no knowledge of any latent or patent defects in their interest in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.

5. By execution of this document, the Developer and Association each affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

[CONTINUED ON FOLLOWING PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESSES

By: [Signature]
Name: VICTORIA WALKER

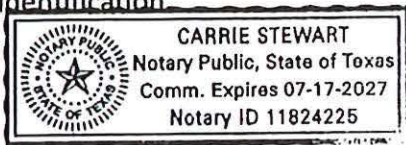
FORESTAR (USA) REAL ESTATE GROUP INC.

[Signature]
Name: James D. Allen
Title: Executive Vice President

By: [Signature]
Name: CARRIE STEWART

STATE OF TEXAS
COUNTY OF TARRANT

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 13 day of JANUARY, 2025, by James D. Allen as Executive Vice President of Forestar (USA) Real Estate Group Inc., and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



(NOTARY SEAL)

[Signature]
NOTARY PUBLIC, STATE OF TEXAS
Name: CARRIE STEWART
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESSES

By: _____

Name: Christian Cotter

By: _____

Name: Steven Hart

COVE AT WEST PORT COMMUNITY
ASSOCIATION, INC.

Name: _____

Title: Sec/Treas

STATE OF FLORIDA

COUNTY OF Sarasota

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 23rd day of January, 2025, by Mary Moulton as Secretary/Treasurer of Cove at West Port Community Association, Inc., and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: Christian Cotter
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

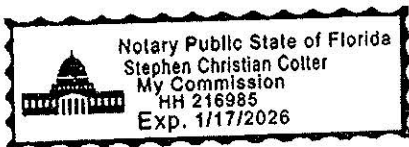


EXHIBIT A

Grantor hereby transfers, grants, conveys, and assigns to Grantee the following improvements, work product, and other interests ("**Property**"), located within Tract C (Access Area) *Cove at West Port Phase 1A-1*, recorded in Plat Book 24, Page 24A-24F of the Official Records of Charlotte County, Florida ("**Phase 1A-1 Plat**"), and Tract S identified on the plat known as *Cove at West Port Phase 1B*, recorded in Plat Book 25, Page 10A-10K, of the Official Records of Charlotte County, Florida ("**Phase 1B Plat**"), to have and to hold all of said Property for its own use, and benefit forever:

- (i) All perimeter hardscape elements, including structural and non-structural fence(s).

All of which are depicted below and outlined in purple.



WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS GI



FPL Account Number: _

FPL Work Request Number: _____

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, West Port Community Development District (hereinafter called the Customer), requests on this 5 day of June, 2020, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) O'Donnell Blvd., located in Port Charlotte, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				
Standard Fiberglass				
Decorative Concrete		170		170
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement		18469		18469

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

Fixtures ⁽²⁾

[illegible]

(2) Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/partner/builders/lighting.html

(b) Modification to existing facilities other than described above (explain fully): N/A

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$4837 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.
13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy

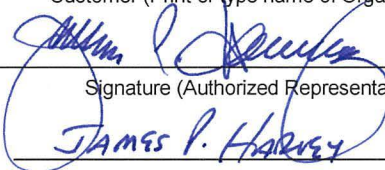
or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.

14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

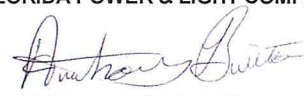
West Port Community Development District
Customer (Print or type name of Organization)

By: 
Signature (Authorized Representative)

JAMES P. HARVEY
(Print or type name)

Title: CHAIRMAN

FLORIDA POWER & LIGHT COMPANY

By: 
(Signature)

Anthony C Brito
(Print or type name)

Title: LED Lighting Specialist

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION ITEMS GII

FPL Account Number: **8595722375**

FPL Work Request Number: _____

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, West Port Community Development Distric Phase 2 lights (hereinafter called the Customer), requests on this 10 day of September, 2020, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) O'Donnell Blvd, located in Port Charlotte, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

<u>Poles</u>				
Pole Type	Existing Pole Count (A)	# Installed (B)	# Removed (C)	New Pole Count (A+B-C)
Wood				N/A
Standard Concrete				
Standard Fiberglass				
Decorative Concrete		21		21
Decorative Fiberglass				N/A

<u>Underground Conductor</u>				
Type	Existing Footage (A)	Feet Installed (B)	Feet Removed (C)	New Footage (A+B-C)
Under Pavement		N/A ⁽¹⁾		N/A
Not Under Pavement		2231		2231

- (1) All new conductor installed is in conduit and billed as Not Under Pavement

[illegible]

(b) Modification to existing facilities other than described above (explain fully): N/A

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a contribution in the amount of \$2,083.20 prior to FPL's initiating the requested installation or modification.
3. To purchase from FPL all of the electric energy used for the operation of the Lighting System.
4. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
5. To provide access, final grading and, when requested, good and sufficient easements, suitable construction drawings showing the location of existing and proposed structures, identification of all non-FPL underground facilities within or near pole or trench locations, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
6. To perform any clearing, compacting, removal of stumps or other obstructions that conflict with construction, and drainage of rights-of-way or easements required by FPL to accommodate the lighting facilities.

IT IS MUTUALLY AGREED THAT:

7. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

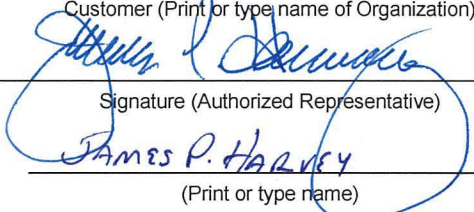
8. Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
9. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient right-of-ways or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Payment shall be made by the Customer in advance of any relocation.
10. FPL may, at any time, substitute for any luminaire installed hereunder another luminaire which shall be of at least equal illuminating capacity and efficiency.
11. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial the (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
12. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the fixture, pole, and conductor charges for the period remaining on the currently active term of service plus the cost to remove the facilities.
13. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy

or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.

14. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
15. **This Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
16. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
17. This Agreement shall inure to the benefit of, and be binding upon the successors and assigns of the Customer and FPL.
18. The lighting facilities shall remain the property of FPL in perpetuity.
19. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

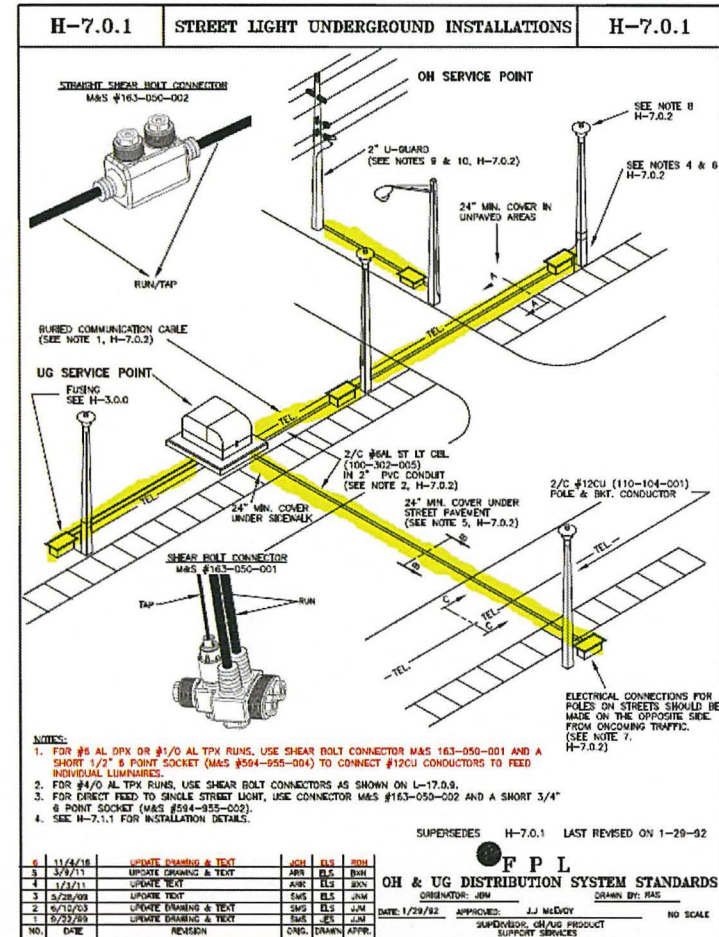
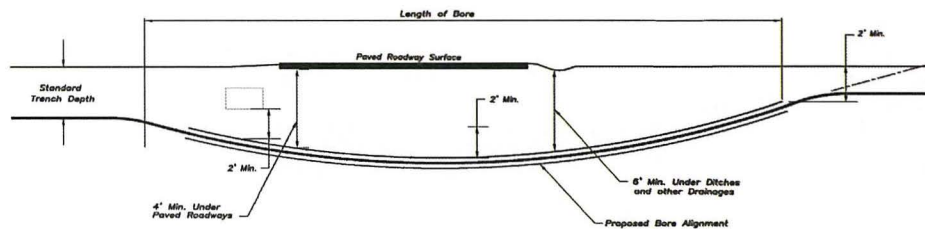
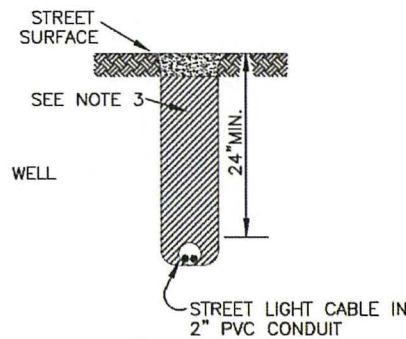
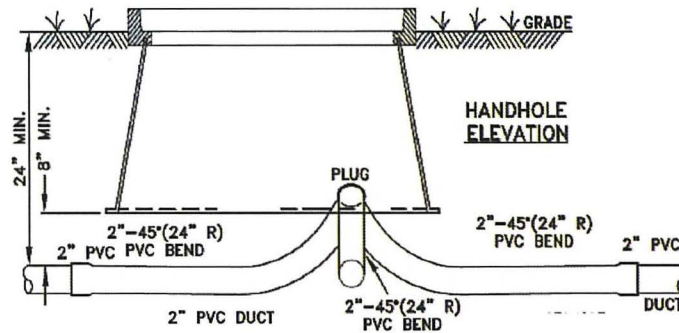
IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

West Port Community Development Distric Phase 2 lights
Customer (Print or type name of Organization)
By: 
Signature (Authorized Representative)
JAMES P. HARVEY
(Print or type name)
Title: CHAIRMAN

FLORIDA POWER & LIGHT COMPANY
By: 
(Signature)
Anthony C Brito
(Print or type name)
Title: LED Lighting Specialist

☐ INACCESSIBLE ☐ 13 kV ☐ FUTURE 23 kV ☒ 23 kV ☐ SALT SPRAY ☐



AS-BUILT CREW PRINT				JOB CERTIFIED CORRECT AS-BUILT WHEN REVIEWED BY FIELD PERSONNEL				JOB CERTIFIED CORRECT AS-BUILT WHEN REVIEWED BY FIELD PERSONNEL				AS-BUILT COPY			
DESIGNER'S SIGNATURE		DATE		DESIGNER'S SIGNATURE		DATE		SUPERVISOR'S SIGNATURE		DATE		INITIALS		CMT. DATE	
Easement?	Yes ☐ No ☒	Survey/Stake?	Yes ☐ No ☒	Work with SMO?	Yes ☐ No ☒	FPL		West Port, Phase 2 21 new lights Centennial Blvd and El Jobean Rd, Sarasota, FL 33948							
Tree Work?	Yes ☐ No ☒	Designer/Stake?	Yes ☐ No ☒	CT/Special Mtr?	Yes ☐ No ☒										
City	X WMD	County Rd.	County Air	State Road	FAA	Telephone Co. Address		Designed by: Thais Garda				Date: 09/08/20			
Requested Tel. Co. Set Poles?	YES ☐ NO ☒	Requested Tel. Co. Transfer?	YES ☐ NO ☒	Request CAVT Transfer?	YES ☐ NO ☒	Telephone Co. Address		Drawn by: TG				Check by: JHM		Dwg No. 4 OF 4	
POLE LINE FEET	0'	DUCT BANK FT.	0'	TRENCH FT.	0'			Rural Location Sec. xx				TWP. xx		S. RGE. xx	
POLE LINE FEET, ON TRANSM. POLES	0'	TRENCH FT.	0'					SCALE: N.T.S.				St. Lt. MAP No. MAP#		Pri Map No. xxxxxx	
TLM/LDS MODEL No.	-	Map Posting?	YES ☒ NO ☐	Posted by:			WR xxxxxxxx		M/A				xx		

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
DECEMBER 31, 2024**

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	General Fund	Special Revenue Fund	Debt Service Fund Series 2020	Debt Service Fund Series 2020 Assessment Area Two	Debt Service Fund Series 2021	Debt Service Fund Series 2022	Debt Service Fund Series 2024	Capital Projects Fund Series 2020	Capital Projects Fund Series 2021	Capital Projects Fund Series 2022	Capital Projects Fund Series 2024	Total Governmental Funds
ASSETS												
Cash	\$1,908,887	\$480,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,389,595
Investments												
Revenue	-	-	174,121	127,323	199,535	92,489	37,916	-	-	-	-	631,384
Reserve	-	-	194,214	196,642	275,659	80,046	40,853	-	-	-	-	787,414
Construction	-	-	-	-	-	-	-	10,232	18,996	-	8,724	37,974
Construction - townhomes	-	-	-	-	-	-	-	-	159	-	-	159
Construction - single family	-	-	-	-	-	-	-	-	8,737	-	-	8,737
Cost of issuance	-	-	6,406	11,140	11,137	11,102	116	-	-	-	-	39,901
Capitalized interest	-	-	-	-	-	-	962	-	-	-	-	962
Interest	-	-	63	63	85	30	-	-	-	-	-	241
Sinking	-	-	262	269	380	76	-	-	-	-	-	987
Accounts receivable - impact fees	-	-	-	-	-	-	-	-	15,099	-	-	15,099
Due from special revenue fund	258,923	-	-	-	-	-	-	-	-	-	-	258,923
Due from Forestar	9,572	-	-	-	-	-	-	-	-	-	-	9,572
Due from general fund	-	391,172	187,678	190,025	259,691	77,352	78,686	-	25,165	-	-	1,209,769
Due from debt service fund	-	-	-	12,636	34,255	-	-	-	-	-	-	46,891
Utility deposit	2,039	-	-	-	-	-	-	-	-	-	-	2,039
Total assets	<u>\$2,179,421</u>	<u>\$871,880</u>	<u>\$ 562,744</u>	<u>\$ 538,098</u>	<u>\$ 780,742</u>	<u>\$ 261,095</u>	<u>\$ 158,533</u>	<u>\$ 10,232</u>	<u>\$ 18,996</u>	<u>\$ 49,160</u>	<u>\$ 8,724</u>	<u>\$ 5,439,647</u>
LIABILITIES												
Liabilities:												
Contracts payable	-	-	-	-	-	-	-	-	41,074	-	-	41,074
Retainage payable	-	-	-	-	-	-	-	40,978	487,453	-	-	528,431
Due to Developer	-	-	8,060	21,937	68,349	41,426	-	-	120	-	-	139,892
Due to general fund	-	258,923	-	-	-	-	-	-	-	-	-	258,923
Due to special revenue fund	391,172	-	-	-	-	-	-	-	-	-	-	391,172
Due to DSF - Series 2020	187,678	-	-	-	-	-	-	-	-	-	-	187,678
Due to DSF - Series 2020 A-2	190,025	-	12,636	-	-	-	-	-	-	-	-	202,661
Due to DSF - Series 2021	259,691	-	-	-	-	34,256	-	-	-	-	-	293,947
Due to DSF - Series 2022	77,352	-	-	-	-	-	-	-	-	-	-	77,352
Due to DSF - Series 2024	78,686	-	-	-	-	-	-	-	-	-	-	78,686
Due to capital projects fund	25,165	-	-	-	-	-	-	-	-	-	-	25,165
Due to M/I Homes	-	-	-	-	-	-	-	-	42,474	-	-	42,474
Due to other	-	-	-	-	-	-	-	-	4,164	-	-	4,164
Developer advance - KL West Port	15,000	-	-	-	-	-	-	-	-	-	-	15,000
Total liabilities	<u>1,224,769</u>	<u>258,923</u>	<u>20,696</u>	<u>21,937</u>	<u>68,349</u>	<u>75,682</u>	<u>-</u>	<u>40,978</u>	<u>575,285</u>	<u>-</u>	<u>-</u>	<u>2,286,619</u>
DEFERRED INFLOWS OF RESOURCES												
Deferred receipts	9,572	-	-	-	-	-	-	-	15,099	-	-	24,671
Total deferred inflows of resources	<u>9,572</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,099</u>	<u>-</u>	<u>-</u>	<u>24,671</u>
FUND BALANCES												
Committed												
Debt service	-	-	542,048	516,161	712,393	185,413	158,533	-	-	-	-	2,114,548
Capital projects	-	-	-	-	-	-	-	(30,746)	18,996	(541,224)	8,724	(544,228)
Unassigned	945,080	612,957	-	-	-	-	-	-	-	-	-	1,558,037
Total fund balances	<u>945,080</u>	<u>612,957</u>	<u>542,048</u>	<u>516,161</u>	<u>712,393</u>	<u>185,413</u>	<u>158,533</u>	<u>(30,746)</u>	<u>18,996</u>	<u>(541,224)</u>	<u>8,724</u>	<u>3,128,357</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$2,179,421</u>	<u>\$871,880</u>	<u>\$ 562,744</u>	<u>\$ 538,098</u>	<u>\$ 780,742</u>	<u>\$ 261,095</u>	<u>\$ 158,533</u>	<u>\$ 10,232</u>	<u>\$ 18,996</u>	<u>\$ 49,160</u>	<u>\$ 8,724</u>	<u>\$ 5,439,647</u>

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 914,235	\$ 948,385	\$ 1,310,244	72%
Total revenues	<u>914,235</u>	<u>948,385</u>	<u>1,310,244</u>	72%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	4,306	0%
Management/accounting/recording	4,000	12,000	48,000	25%
Legal	-	726	25,000	3%
Engineering	-	-	3,500	0%
Audit	-	-	9,500	0%
Arbitrage rebate calculation	-	-	2,500	0%
Dissemination agent	-	1,250	5,000	25%
DSF accounting				
Series 2020 - AA1	458	1,375	5,500	25%
Series 2020 - AA2	458	1,375	5,500	25%
Series 2021 - AA1	458	1,375	5,500	25%
Series 2022 - AA4	458	1,375	5,500	25%
Series 2023 - AA2	458	1,375	5,500	25%
Trustee	3,500	3,500	17,500	20%
Telephone	17	50	200	25%
Postage	18	37	500	7%
Printing & binding	42	125	500	25%
Legal advertising	321	321	1,200	27%
Annual special district fee	-	175	175	100%
Insurance	-	6,161	6,500	95%
Property insurance	-	18,336	9,000	204%
Line of credit- principal & interest	2,510	3,475	25,872	13%
Contingencies/bank charges	182	226	1,200	19%
Website				
Hosting & maintenance	-	-	705	0%
ADA compliance	-	210	210	100%
Tax collector	18,285	18,968	27,297	69%
EMMA software service	-	1,000	1,000	100%
Total professional & administrative	<u>31,165</u>	<u>73,435</u>	<u>222,665</u>	33%

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
Field operations (shared)				
Management	-	-	40,000	0%
Accounting	667	2,000	8,000	25%
Stormwater management				
Lake maintenance	3,212	9,636	38,544	25%
AccuTab buckets	-	-	33,600	0%
Debt service (Developers Note for PPS)	-	-	128,757	0%
Streetlighting	10,710	21,420	166,975	13%
Irrigation supply				
Maintenance contract	815	1,130	7,580	15%
Electricity	2,900	5,455	28,724	19%
Repairs and maintenance	-	-	2,625	0%
Effluent	5,415	7,087	52,600	13%
Monuments and street signage				
Repairs and maintenance	-	-	4,200	0%
Electricity	995	2,642	16,238	16%
Holiday decorating		-	10,000	0%
Landscape maintenance				
Maintenance contract	22,536	67,608	283,055	24%
Pest, OTC Injections and Top Choice	2,172	2,172	16,132	13%
Mulch	-	-	190,798	0%
Contingency	-	-	20,000	0%
Plant replacement	7,908	12,480	20,000	62%
Irrigation repairs	1,384	1,384	20,000	7%
Roadway maintenance	-	-	5,250	0%
Uncoded expense	6,990	24,359	-	N/A
Total field operations	65,704	157,373	1,093,078	14%
Total expenditures	96,869	230,808	1,315,743	18%
Excess/(deficiency) of revenues over/(under) expenditures	817,366	717,577	(5,499)	
Net change in fund balances	817,366	717,577	(5,499)	
Fund balances - beginning	127,714	227,503	78,715	
Fund balances - ending	<u>\$ 945,080</u>	<u>\$ 945,080</u>	<u>\$ 73,216</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL REVENUE FUND AREA 1
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 376,155	\$ 390,205	\$ 539,090	72%
Total revenues	<u>376,155</u>	<u>390,205</u>	<u>539,090</u>	72%
Field operations				
Management	-	-	15,000	0%
Property insurance	-	20,534	36,000	57%
Landscape maintenance	10,625	29,582	119,430	25%
Mulch	-	-	33,529	0%
Irrigation repairs	-	-	4,000	0%
Solar Streetlighting	-	11,880	148,500	8%
Accounting	283	850	3,400	25%
Line of credit- principal & interest	13,176	18,245	135,828	13%
Pest, OTC Injections and Top Choice	-	-	7,164	0%
Roadway maintenance	-	-	5,000	0%
Contingencies	400	400	20,000	2%
Total field operations	<u>24,484</u>	<u>81,491</u>	<u>527,851</u>	15%
Other fees & charges				
Tax collector	<u>7,523</u>	<u>7,804</u>	<u>11,231</u>	69%
Total other fees & charges	<u>7,523</u>	<u>7,804</u>	<u>11,231</u>	69%
Total expenditures	<u>32,007</u>	<u>89,295</u>	<u>539,082</u>	17%
Excess/(deficiency) of revenues over/(under) expenditures	344,148	300,910	8	
Fund balances - beginning	<u>268,809</u>	<u>312,047</u>	<u>294,481</u>	
Fund balances - ending	<u>\$ 612,957</u>	<u>\$ 612,957</u>	<u>\$ 294,489</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2020 BONDS
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment: on-roll	\$ 273,569	\$ 283,788	\$ 392,067	72%
Interest	1,024	4,202	-	N/A
Total revenues	<u>274,593</u>	<u>287,990</u>	<u>392,067</u>	73%
EXPENDITURES				
Debt service				
Principal	-	-	140,000	0%
Interest	-	120,930	241,860	50%
Total debt service	<u>-</u>	<u>120,930</u>	<u>381,860</u>	32%
Other fees & charges				
Tax collector	5,471	5,676	8,168	69%
Total other fees and charges	<u>5,471</u>	<u>5,676</u>	<u>8,168</u>	69%
Total expenditures	<u>5,471</u>	<u>126,606</u>	<u>390,028</u>	32%
Excess/(deficiency) of revenues over/(under) expenditures	269,122	161,384	2,039	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	(4,972)	-	N/A
Total other financing sources	<u>-</u>	<u>(4,972)</u>	<u>-</u>	N/A
Net change in fund balances	269,122	156,412	2,039	
Fund balances - beginning	272,926	385,636	373,210	
Fund balances - ending	<u>\$ 542,048</u>	<u>\$ 542,048</u>	<u>\$ 375,249</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2020 ASSESSMENT AREA TWO BONDS
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment: on-roll	\$ 276,990	\$ 287,337	\$ 396,971	72%
Interest	879	3,733	-	N/A
Total revenues	<u>277,869</u>	<u>291,070</u>	<u>396,971</u>	73%
EXPENDITURES				
Debt service				
Principal	-	-	145,000	0%
Interest	-	120,594	241,188	50%
Total debt service	<u>-</u>	<u>120,594</u>	<u>386,188</u>	31%
Other fees & charges				
Tax collector	5,540	5,747	8,270	69%
Total other fees and charges	<u>5,540</u>	<u>5,747</u>	<u>8,270</u>	69%
Total expenditures	<u>5,540</u>	<u>126,341</u>	<u>394,458</u>	32%
Excess/(deficiency) of revenues over/(under) expenditures	272,329	164,729	2,513	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	(5,034)	-	N/A
Total other financing sources	<u>-</u>	<u>(5,034)</u>	<u>-</u>	N/A
Net change in fund balances	<u>272,329</u>	<u>159,695</u>	<u>2,513</u>	
Fund balances - beginning	243,832	356,466	345,040	
Fund balances - ending	<u>\$ 516,161</u>	<u>\$ 516,161</u>	<u>\$ 347,553</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2021
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment: on-roll	\$ 378,538	\$ 392,678	\$ 542,505	72%
Interest	1,294	5,355	-	N/A
Total revenues	<u>379,832</u>	<u>398,033</u>	<u>542,505</u>	73%
EXPENDITURES				
Debt service				
Principal	-	-	210,000	0%
Interest	-	160,935	321,870	50%
Total debt service	<u>-</u>	<u>160,935</u>	<u>531,870</u>	30%
Other fees & charges				
Tax collector	7,571	7,854	11,302	69%
Total other fees and charges	<u>7,571</u>	<u>7,854</u>	<u>11,302</u>	69%
Total expenditures	<u>7,571</u>	<u>168,789</u>	<u>543,172</u>	31%
Excess/(deficiency) of revenues over/(under) expenditures	372,261	229,244	(667)	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	-	-	N/A
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balances	<u>372,261</u>	<u>229,244</u>	<u>(667)</u>	
Fund balances - beginning	340,132	483,149	467,061	
Fund balances - ending	<u>\$ 712,393</u>	<u>\$ 712,393</u>	<u>\$ 466,394</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment - on roll	\$ 112,753	\$ 116,964	\$ 161,592	72%
Interest	529	2,138	10,022	21%
Total revenues	<u>113,282</u>	<u>119,102</u>	<u>171,614</u>	69%
EXPENDITURES				
Debt service				
Principal	-	-	40,000	0%
Interest	-	58,687	117,375	50%
Total debt service	<u>-</u>	<u>58,687</u>	<u>157,375</u>	37%
Other fees & charges				
Tax collector	2,255	2,339	3,367	69%
Total other fees and charges	<u>2,255</u>	<u>2,339</u>	<u>3,367</u>	69%
Total expenditures	<u>2,255</u>	<u>61,026</u>	<u>160,742</u>	38%
Excess/(deficiency) of revenues over/(under) expenditures	111,027	58,076	10,872	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	(2,049)	-	N/A
Total other financing sources	<u>-</u>	<u>(2,049)</u>	<u>-</u>	N/A
Net change in fund balances	111,027	56,027	10,872	
Fund balances - beginning	74,386	129,386	128,424	
Fund balances - ending	<u>\$ 185,413</u>	<u>\$ 185,413</u>	<u>\$ 139,296</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2024
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment - on roll	\$ 114,697	\$ 118,981	\$ -	N/A
Interest	153	1,017	-	N/A
Total revenues	<u>114,850</u>	<u>119,998</u>	<u>-</u>	N/A
EXPENDITURES				
Debt service				
Principal	-	-	-	N/A
Interest	-	49,286	-	N/A
Total debt service	<u>-</u>	<u>49,286</u>	<u>-</u>	N/A
Other fees & charges				
Tax collector	2,294	2,380	-	N/A
Total other fees and charges	<u>2,294</u>	<u>2,380</u>	<u>-</u>	N/A
Total expenditures	<u>2,294</u>	<u>51,666</u>	<u>-</u>	N/A
Excess/(deficiency) of revenues over/(under) expenditures	112,556	68,332	-	
Fund balances - beginning	45,977	90,201	-	
Fund balances - ending	<u>\$ 158,533</u>	<u>\$ 158,533</u>	<u>\$ -</u>	

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2020 BONDS
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest and miscellaneous	\$ 37	\$ 94
Total revenues	<u>37</u>	<u>94</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	37	94
OTHER FINANCING SOURCES/(USES)		
Transfer in	<u>-</u>	4,972
Total other financing sources/(uses)	<u>-</u>	<u>4,972</u>
Net change in fund balances	37	5,066
Fund balances - beginning	<u>(30,783)</u>	<u>(35,812)</u>
Fund balances - ending	<u><u>\$ (30,746)</u></u>	<u><u>\$ (30,746)</u></u>

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2020 ASSESSMENT AREA TWO BONDS
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 69	\$ 195
Total revenues	<u>69</u>	<u>195</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	69	195
OTHER FINANCING SOURCES/(USES)		
Transfer in	-	5,034
Total other financing sources/(uses)	<u>-</u>	<u>5,034</u>
Net change in fund balances	69	5,229
Fund balances - beginning	18,927	13,767
Fund balances - ending	<u>\$ 18,996</u>	<u>\$ 18,996</u>

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2021
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 32	\$ 102
Total revenues	<u>32</u>	<u>102</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	32	102
 Fund balances - beginning	 <u>(541,256)</u>	 <u>(541,326)</u>
Fund balances - ending	<u><u>\$ (541,224)</u></u>	<u><u>\$ (541,224)</u></u>

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 32	\$ 91
Total revenues	<u>32</u>	<u>91</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	32	91
OTHER FINANCING SOURCES/(USES)		
Transfer in	-	2,049
Total other financing sources/(uses)	<u>-</u>	<u>2,049</u>
Net change in fund balances	32	2,140
Fund balances - beginning	8,692	6,584
Fund balances - ending	<u>\$ 8,724</u>	<u>\$ 8,724</u>

**WEST PORT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2024
FOR THE PERIOD ENDED DECEMBER 31, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ -	\$ 22
Total revenues	<u>-</u>	<u>22</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	22
Fund balances - beginning	22	-
Fund balances - ending	<u>\$ 22</u>	<u>\$ 22</u>

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

MINUTES A

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**MINUTES OF MEETING
WEST PORT
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the West Port Community Development District held Public Hearings and a Regular Meeting on August 13, 2024 at 12:30 p.m., at the Punta Gorda Charlotte Library, 401 Shreve St., Punta Gorda, Florida 33950.

Present were:

Paul Martin	Chair
Bill Fife	Vice Chair
Jim Manners	Assistant Secretary
Christian Cotter	Assistant Secretary

Also present:

Kristen Suit	District Manager
Clif Fischer	Wrathell, Hunt and Associates, LLC (WHA)
Jere Earlywine (via telephone)	District Counsel
Jillian Nehus	Breeze Connected Facilities Management

Residents present:

Kathy Bagley	Tom Donna	Celia Stabley	John D. Moore	Peggy Boutelle
John Stabley	Carol Donna	Ben Martinez	Arlene Monroe	Phyllis Stebbing
Steve Brand	Lisa Butler	Jose Martinez	Cindy Martinez	Roger Roccowski
Chip Monroe	Jim Bugos	Krysta Reuter	Vincent Powers	Karen Anina Hancock
Pam Merritt	Joe Merritt	Rose Palumbo	Victor Palumbo	Ron Persechino
Deb Haning	Jack Head	David Pacheco	Vickie Datzman	Monica Bermudez
Tom Haning	Nancy Head	Thomas Willis	Autumn Szlamczynski	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Suit called the meeting to order at 12:31 p.m.

Supervisors Martin, Cotter, Manners and Fife were present. One seat was vacant. Ms. Suit noted that the Oath of Office was administered to Mr. Fife prior to the meeting.

SECOND ORDER OF BUSINESS

Public Comments

41

42 A property owner stated that he received a mailed notice yesterday; the letter was
43 postmarked July 23, 2024 and dated August 8, 2024. Ms. Suit stated that mailed notices are
44 required to be mailed 20 days prior to the meeting and voiced her opinion that it might be a
45 post office issue. Mr. Earlywine asked Ms. Suit to send him a picture of the letter and stated
46 that, while he is sure the letters were sent on time, Staff will look into it.

47 Ms. Suit described the three opportunities for public comments during today's meeting.

48 Asked to what State agency the Board reports, Ms. Suit stated the CDD is subject to
49 Florida Statutes, including Chapters 190, 197 and 170.

50 Mr. Earlywine stated that a Community Development District (CDD) is basically like a
51 more capable version of a Homeowners Association (HOA). In the early years, CDDs are typically
52 initially set up by the City or the County and run by the Developer. The CDD will eventually
53 transition to resident control. West Port CDD's first resident Board Members will be elected to
54 the Board in 2026. CDDs can receive Federal Emergency Management Agency (FEMA) funding,
55 issue tax-exempt bonds, take out loans and benefit from sovereign immunity protection, which
56 makes it a more capable entity to take care of residents' property. CDDs have reporting and
57 transparency requirements that HOAs do not have; for example, a public audit is submitted to
58 the State annually, the CDD's annual budget is provided to the County, a public website is
59 required and recordable disclosures are required. Residents will join the Board when the
60 Developer exits the property. Mr. Earlywine stated that questions and concerns are welcome to
61 be heard and will be addressed, when possible.

62 Asked who oversees the CDD and to whom citizens can address complaints about the
63 CDD in the County or State government, Mr. Earlywine stated the first step is expressing
64 concerns to the CDD Board. The CDD operates similarly to an HOA, in that the Board Members
65 address matters such as the budget. He noted that a public notice was sent to inform property
66 owners about today's meeting.

67 Asked who should be contacted with a complaint, Mr. Earlywine stated that it depends
68 on the specific concern. If a resident is not happy with assessments, they could sue the CDD or
69 the HOA. There is not a State agency that oversees HOA or CDD budgets; it is a community

organization designed to take care of the community. The purpose of the public hearing is to allow property owners to give feedback.

The Board and Staff responded to questions regarding CDD processes, issues and oversight.

Mr. Earlywine stated that the CDD does not have an overseer any more than an HOA does.

In response to a question about an HOA in Miami whose Board Members went to jail, Ms. Suit stated that everything the CDD does is a matter of public record. Public hearings are held to adopt the annual budget and residents/property owners have an opportunity to provide input regarding the budget, establishing rules, grievances, etc. District Management is willing and required to provide information requested as a matter of public record.

Mr. Earlywine believes that, in the case of the HOA mentioned, those HOA Board Members were charged with fraud; in that case, he thinks the Assistant State Attorney filed charges. He stated that, in such a case, the CDD could be reported to the Assistant State Attorney. He stated that CDDs are subject to the same rules and laws that apply to everybody else. There are civil lawsuits and criminal lawsuits; the CDD has more reporting requirements, but there is not an oversight agency for the CDD.

The meeting recessed briefly and reconvened.

There were no further public comments.

THIRD ORDER OF BUSINESS

Administration of Oath of Office to William "Bill" Fife (Seat 1); (the following will be provided in a separate package)

Ms. Suit reiterated that the Oath of Office was previously administered to Mr. Fife.

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligations and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

FOURTH ORDER OF BUSINESS

Consider Appointment to Fill Unexpired Term of Seat 4; Term Expires November 2026

- Administration of Oath of Office**

This item was deferred.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-19, Electing and Removing Officers of the District and Providing for an Effective Date

This item was deferred.

SIXTH ORDER OF BUSINESS

Public Hearing on Adoption of Fiscal Year 2024/2025 Budget

On MOTION by Mr. Cotter and seconded by Mr. Martin, with all in favor, the Public Hearing was opened.

A. Proof/Affidavit of Publication

The affidavit of publication was included for informational purposes.

B. Consideration of Resolution 2024-15, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

Ms. Suit presented Resolution 2024-15. She reviewed the proposed Fiscal Year 2025 budget, highlighting any increases, decreases and adjustments, compared to the Fiscal Year 2024 budget, and explained the reasons for any changes.

Mr. Martin discussed the PPS Station Injection Installation and additional remediations needed to pump chlorine-type chemicals into the pump stations to treat water and prevent water quality issues common when reclaim water is in use.

Mr. Martin discussed the difference between HOA and CDD responsibilities. The CDD is responsible for stormwater management, lake maintenance and lake bank maintenance. The CDD's General Fund budget includes the Operation and Maintenance (O&M) assessment for common area expenditures for all the CDD, including the apartments and The Cove, streetlights and maintenance on Centennial Boulevard. The CDD's Special Revenue Fund includes things that are specific to neighborhoods. Certain neighborhoods, like The Cove, which was developed by Forestar, elected to include many of those individual charges on their HOA fees rather than utilize the CDD. In West Port and the Palms Islands and Hammocks communities, the Special Revenue fund also maintains irrigation systems, pumps and the mainline, compared to the HOA, which manages lawn maintenance, where that is offered. Some areas in the Palms and Hammocks do not include lawn maintenance in the HOA fees. The term "Special Revenue" can be confusing but it is not a "special" assessment; rather, it is related to an expenditure that applies only to certain areas within the CDD.

Mr. Martin stated the Debt Service Fund includes the principal and interest payments for bond repayments. Ms. Suit stated that Debt Service Funds depend on the date of bond issuance. Mr. Martin stated that is why the Palms, Isles, Hammocks and Landings, which have Special Revenue Funds, have a total assessment increase of \$171.39. The Coves, which does not have a Special Revenue Fund, increased \$156.20.

A resident stated that he spoke with Mr. Martin earlier and received clarification that the figures mentioned the amount of the assessment increase compared to the previous year, not an additional assessment.

Asked what the Special Revenue Fund includes in the townhomes, Mr. Martin stated that he believes the main expenditures are for streetlights, entry features, and irrigation water and roadways. Ms. Suit stated the line of credit is also included.

Asked how many additional residences on which the CDD can draw will be added this year, Mr. Martin stated he is unsure about the number; however, when bonds are issued,

assessments are applied equally to all units whether they are sold or not. The Developer pays assessments on unsold lots. Mr. Earlywine stated, if the question is whether the CDD is at buildout and if any adjustments are expected, he believes the answer is no. Mr. Martin stated the unit count is capped and accounted for and it will not increase.

Mr. Earlywine stated that he and Ms. Suit developed a chart showing which entities are responsible for which services, which can serve as a resource to property owners and residents.

Mr. Martin stated that there are six assessment areas; he can help property owners and residents determine which area they are in. Ms. Suit stated that the actual assessment amounts are less than the amount listed on the Mailed Notices, which reflected the maximum that the assessment could be for Fiscal Year 2025.

Discussion ensued regarding the role of the Trustee in management of bond funds.

Mr. Earlywine stated that, generally, Kolter utilizes Regions Bank or U.S. Bank as Trustee.

Asked how many homesites are included in the CDD, Mr. Martin estimated that the total amount is over 2,000 units, including apartments.

Discussion ensued regarding an assessment for property owners related to in-line filters for the irrigation valve. It was noted that the filters in The Cove were not part of the CDD; rather, they are part of the HOA.

Mr. Martin discussed ongoing efforts to obtain Federal Emergency Management Agency (FEMA) funding for hurricane cleanup during the past two years. Ms. Suit stated that approximately \$73,000 was obtained so far; the terms of the line of credit state that any monies received from FEMA are to be used to reduce the amount of the loan. Mr. Martin estimated that \$600,000 was spent for hurricane cleanup.

Asked if the CDD pays maintenance for Centennial Boulevard, Mr. Martin stated the CDD pays maintenance for landscaping and streetlights; the road is owned by the County. The CDD's Maintenance Agreement with the County applies to South Port Harbor to The Palms entrance, Centennial Boulevard and North Port Harbor all the way to US-41. Those are County roads; the CDD is still working with the County to properly show that the County owns them and the CDD has the right, in perpetuity, to maintain the landscaping and streetlights on the Boulevards and Roads.

191 Asked if the County generally maintains streetlights, Mr. Martin stated it varies; if it was
192 part of the Land Development Agreement with the County when the land was purchased, the
193 CDD will maintain the streetlights.

194 Ms. Suit stated that the loan is with Synovus Bank.

195 In response to a resident comment that the lighting at night, entering The Hammocks, is
196 inadequate, Mr. Martin stated that, on the Development side, he is working with Jillian and Dan
197 to replace all the monument sign lighting with bigger, brighter lights. The transformers have
198 been installed; work is underway to choose the correct lights for the entry monument signs.
199 Neighborhood streets are lighted by solar streetlights. Lighting should be raised above shrubs,
200 for neighborhood monument signs and entrances and on 776 and 41.

201 In response to a resident comment about landscaping, it was noted that the CDD
202 landscaping is only in common areas, not individual lots and HOA areas.

203 In response to a resident comment, Mr. Martin stated that last year's assessment
204 increase was mainly related to the line of credit for hurricane cleanup.

205 Several residents voiced their opinions that the Developer should have implemented the
206 water quality treatment measures from the beginning. Mr. Martin and Ms. Suit noted the very
207 small number of CDDs in which this particular issue has arisen. Mr. Martin noted that, if the
208 system were installed from the beginning, it would still be included in the budget.

209 Discussion ensued regarding changes to individual line items in the previous year, the
210 existing landscaping contract, contractual cost increases and additional scope of work.

211 Mr. Earlywine stated that, according to Florida Statute, the CDD is required to go
212 through the public bidding process for contracts over \$195,000 and noted that the public
213 bidding process might be required in the future.

214 It was noted that the current landscaping contract is a one-year contract; the scope of
215 work increased recently, at the prices specified in the original contract.

216 In response to a question about the entrance sign, Mr. Martin stated that storm damage
217 will be repaired; Board Members have no input regarding the sign's design.

218

On MOTION by Mr. Fife and seconded by Mr. Cotter, with all in favor, the Public Hearing was closed.

On MOTION by Mr. Martin and seconded by Mr. Cotter, with all in favor, Resolution 2024-15, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2023/2024, Pursuant to Florida Law

On MOTION by Mr. Cotter and seconded by Mr. Fife, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Mr. Fife and seconded by Mr. Martin, with all in favor, the Public Hearing was closed.

A. Proof/Affidavit of Publication

B. Mailed Notice(s) to Property Owners

These items were included for informational purposes.

C. Consideration of Resolution 2024-16, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2024/2025; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

Ms. Suit presented Resolution 2024-16, which allows the CDD to utilize the services of Property Appraiser and Tax Collector.

On MOTION by Mr. Cotter and seconded by Mr. Martin, with all in favor, Resolution 2024-16, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2024/2025; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2024-17, Ratifying, Confirming, and Approving the Sale of the West Port Community Development District Special Assessment Bonds, Series 2024 (Assessment Area Four); Ratifying, Confirming, and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Bonds; Determining Such Actions as Being in Accordance with the Authorization Granted by the Board; Providing a Severability Clause; and Providing an Effective Date

Ms. Suit presented Resolution 2024-17 and read the title.

On MOTION by Mr. Martin and seconded by Mr. Cotter, with all in favor, Resolution 2024-17, Ratifying, Confirming, and Approving the Sale of the West Port Community Development District Special Assessment Bonds, Series 2024 (Assessment Area Four); Ratifying, Confirming, and Approving the Actions of the Chairman, Vice Chairman, Treasurer, Secretary, Assistant Secretaries, and All District Staff Regarding the Sale and Closing of the Bonds; Determining Such Actions as Being in Accordance with the Authorization Granted by the Board; Providing a Severability Clause; and Providing an Effective Date, was adopted.

NINTH ORDER OF BUSINESS

Discussion/Consideration of Interlocal Agreement

Mr. Earlywine stated this item will be tabled to the next meeting.

TENTH ORDER OF BUSINESS**Consideration of Signage Policy (under separate cover)**

Mr. Earlywine stated that requests for signs were received; if signs are allowed, parameters can be set but policies must be applied equally. The fundamental question is whether the CDD would like to allow political signage.

Discussion ensued regarding the draft provided by District Counsel.

The consensus was that no signs will be permitted; District Counsel will prepare an Agreement, accordingly.

On MOTION by Mr. Cotter and seconded by Mr. Manners, with all in favor, the Signage Policy, in substantial form, was approved.

ELEVENTH ORDER OF BUSINESS**Consideration of Vision Landscape Services of Florida, Inc. First Amendment to Amended and Restated Landscape & Irrigation Services Agreement**

Ms. Suit presented the Vision Landscape Services of Florida, Inc. First Amendment to Amended and Restated Landscape & Irrigation Services Agreement.

On MOTION by Mr. Martin and seconded by Mr. Manners, with all in favor, the Vision Landscape Services of Florida, Inc. First Amendment to Amended and Restated Landscape & Irrigation Services Agreement, was approved.

TWELFTH ORDER OF BUSINESS**Consideration of Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]**

Ms. Suit presented the Memorandum explaining the new requirement for special districts to develop goals and objectives annually and develop performance measures and standards to assess the achievement of the goals and objectives. Community Communication and Engagement, Infrastructure and Facilities Maintenance, and Financial Transparency and

Accountability will be the key categories to focus on for Fiscal Year 2025. She presented the Performance Measures/Standards & Annual Reporting Form developed for the CDD, which explains how the CDD will meet the goals.

On MOTION by Mr. Martin and seconded by Mr. Cotter, with all in favor, the Goals and Objectives and the Performance Measures/Standards & Annual Reporting Form, were approved.

THIRTEENTH ORDER OF BUSINESS**Ratification Items**

Ms. Suit presented the following:

- A. Acquisition of Cove at West Port Phase IV Improvements**
- B. Rostan Solutions, LLC Items**
 - I. Amendment to Professional Services Agreement [Amendment 1]**
 - II. Professional Services Task Order [Task Order Number: 01, Amendment 01]**
 - III. Invoice #INV-8277 [Professional Services \$2,857.50]**
 - IV. Invoice #INV 8363 [Professional Servies \$1,991.25]**
- C. Dream Surface Designs Estimate for Paint Work [Quotation No. #A00021]**
- D. Quit Claim Bill of Sale [Cove at West Port Community Association, Inc.]**
- E. Quit Claim Drainage Easement [Forestar (USA) Real Estate Group Inc. and Cove at West Port Community Association, Inc.]**
- F. Jr. Davis Construction Company, Inc. Change Order #13 [Pod B]**

On MOTION by Mr. Martin and seconded by Mr. Cotter, with all in favor, the Acquisition of Cove at West Port Phase IV Improvements; Rostan Solutions, LLC Amendment to Professional Services Agreement [Amendment 1]; Rostan Solutions, LLC Professional Services Task Order [Task Order Number: 01, Amendment 01]; Rostan Solutions, LLC Invoice #INV-8277 [Professional Services \$2,857.50]; Rostan Solutions, LLC Invoice #INV 8363 [Professional Servies \$1,991.25]; Dream Surface Designs Estimate for Paint Work [Quotation No. #A00021]; Quit Claim Bill of Sale [Cove at West Port Community Association, Inc.]; Drainage Easement [Forestar (USA) Real Estate Group Inc. and the Cove at West Port Community Association, Inc.]; and Jr. Davis Construction Company, Inc. Change Order #13 [Pod B], were ratified.

FOURTEENTH ORDER OF BUSINESS

Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank (to potentially be provided under separate cover)

Ms. Suit stated that the Auditor is late in providing the Audited Financial Report for Fiscal Year Ended September 30, 2023. This item was deferred.

FIFTEENTH ORDER OF BUSINESS

Consideration of Resolution 2024-18, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023

This item was deferred.

SIXTEENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of June 30, 2024

On MOTION by Mr. Martin and seconded by Mr. Cotter, with all in favor, the Unaudited Financial Statements as of June 30, 2024, were accepted.

SEVENTEENTH ORDER OF BUSINESS

Approval of May 14, 2024 Regular Meeting Minutes

On MOTION by Mr. Cotter and seconded by Mr. Manners, with all in favor, the May 14, 2024 Regular Meeting Minutes, as presented, were approved.

EIGHTEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer: Morris Engineering and Consulting, LLC

There were no District Counsel or District Engineer reports.

C. Field Operations: Breeze Home

Ms. Nehus reported the following:

- 408 ➤ Repainting and resurfacing the West Port signs will begin next week.
- 409 ➤ Dead palm trees were removed and replaced and irrigation repairs were made.
- 410 ➤ Palm Electric will be on site to inspect the sign. Monument signs will be upgraded.

411 **D. District Manager: Wrathell, Hunt and Associates, LLC**

- 412 • **NEXT MEETING DATE: September 10, 2024 at 12:30 PM**

- 413 • **QUORUM CHECK**

414 The next meeting will be on September 10, 2024, unless canceled. It was noted that,
415 while meetings are advertised in newspapers, the meeting schedule and agendas are posted on
416 the CDD website at www.westportcdd.net. Ms. Suit recommended checking the website, as
417 meetings can be canceled on short notice.

418

419 **NINETEENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

420

421 There were no Board Members' comments or requests.

422

423 **TWENTIETH ORDER OF BUSINESS**

Public Comments

424

425 It was noted that questions about the incomplete fence and issues with the gate code
426 are HOA matters.

427 Asked if any large assessment increases are expected in the next year, it was noted that
428 no further expansions are planned. Aside from inflation, the three main contributors to
429 assessments are irrigation, landscaping and lighting expenses and, because the streetlights are
430 leased, Florida Power & Light (FPL) will pay for any needed lighting repairs.

431 Asked if the CDD assessment will be included in the November tax bill, Mr. Martin
432 stated that the Mailed Notice included the estimate from the preliminary budget. The actual
433 amount in the adopted budget will be on the November tax bill, in the Non-Ad Valorem section.

434

435 **TWENTY-FIRST ORDER OF BUSINESS**

Adjournment

436

437 **On MOTION by Mr. Fife and seconded by Mr. Martin, with all in favor, the**
438 **meeting adjourned at 1:50 p.m.**

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440
441
442
443

Secretary/Assistant Secretary

Chair/Vice Chair

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

MINUTES B

DRAFT

**MINUTES OF MEETING
WEST PORT
COMMUNITY DEVELOPMENT DISTRICT**

A Landowners' Meeting of the West Port Community Development District was held on November 12, 2024 at 12:30 p.m., at the Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954.

Present were:

Clif Fischer	District Manager & Proxy Holder
Bennett Davenport	District Counsel
Members of the Public	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Fischer called the meeting to order at 12:36 p.m.

SECOND ORDER OF BUSINESS

Affidavit/Proof of Publication

The affidavit of publication was included for informational purposes.

THIRD ORDER OF BUSINESS

Election of Chair to Conduct Landowners' Meeting

Mr. Fischer served as Chair to conduct the Landowners' Meeting.

FOURTH ORDER OF BUSINESS

Election of Supervisors [Seats 1, 2 & 5]

A. Nominations

Mr. Fischer nominated the following:

Seat 1 William Fife

Seat 2 Jim Manners

Seat 5 Lindsey Hernandez

No other nominations were made.

B. Casting of Ballots**I. Determine Number of Voting Units Represented**

Mr. Fischer is the designated Proxy Holder of 73 votes for Landowners KL West Port LLC and 154 votes for Forestar USA Real Estate Group Inc., equating to a total of 227 voting units. Mr. Fisher is eligible to cast up to 227 votes per Seat.

A total of 227 voting units were represented.

II. Determine Number of Voting Units Assigned by Proxy

All 227 voting units were assigned by proxy to Mr. Fischer.

Mr. Fischer cast the following votes:

Seat 1	William Fife	227 Votes
Seat 2	Jim Manners	227 Votes
Seat 5	Lindsey Hernandez	222 Votes

Discussion ensued regarding whether the seven Landowners present wished to nominate candidates and cast votes and the fact that they do not constitute enough votes to override the votes cast by the majority Landowners.

Mr. Fischer stated that all Landowners' present indicated that they are waiving their right to nominate candidates and cast a vote.

C. Ballot Tabulation and Results

Mr. Fischer reported the following ballot tabulation, results and term lengths:

Seat 1	William Fife	227 Votes	4-year Term
Seat 2	Jim Manners	227 Votes	4-year Term
Seat 5	Lindsey Hernandez	222 Votes	2-year Term

FIFTH ORDER OF BUSINESS**Landowners' Questions/Comments**

A Landowner asked what impact the Landowners' Election has on the taxes. Mr. Fischer stated that this Election has no impact on the taxes; it is just an election of CDD Board Members. The CDD assessments for Fiscal Year 2025 were determined when the Fiscal Year 2025 budget was adopted several months ago.

66 A Landowner asked if the CDD bond is a 30-year bond and if the interest rate is subject
67 to change. Mr. Fischer stated that the status of the bonds can be discussed at the next regular
68 CDD meeting.

69 A Landowner stated his opinion that not many Landowners knew about this
70 Landowners' Election. He thinks the CDD should do more to notify Landowners of the Election.
71 In his opinion, the meeting dates and time are not convenient for residents. He thinks the
72 meetings need to be held at a time when more residents can attend.

73 Mr. Fischer reminded everyone to limit their questions to the Landowners' Election that
74 is occurring now. Questions about CDD matters can be addressed at a Regular CDD meeting.

75 A Landowner voiced his opinion that people should not attend meetings via telephone
76 because he thinks it is difficult to hear them.

77 A Landowner stated that those present are in attendance because they heard a rumor
78 that the CDD fees are going up. Mr. Fischer reiterated that the CDD assessments are not related
79 to the Landowners' Election that is currently underway. The Landowner reiterated his opinion
80 that Landowners should be better notified of Landowners' Elections.

81 Mr. Bennett and Staff explained and discussed the requirements of Landowners'
82 Elections, setting the Landowners' Elections, advertising and notification requirements, the
83 Annual Meeting Schedule posted on the website, location of the Landowners' Election and CDD
84 meetings, requirements and thresholds that must be met to transition to the General Election
85 process to elect Board Members.

86 A Landowner must vote in person or they can also vote on behalf of other Landowners.
87 It was noted that Landowners can proxy their votes to another person to cast on their behalf.

89 SIXTH ORDER OF BUSINESS

Adjournment

90
91 There being nothing further to discuss, the meeting adjourned at 12:51 p.m.
92
93

94 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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100 _____
Secretary/Assistant Secretary

Chair/Vice Chair

WEST PORT

COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS

WEST PORT COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
<i>Country Inn & Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 8, 2024 CANCELED	Regular Meeting	12:30 PM
November 12, 2024	Landowners' Meeting	12:30 PM
November 12, 2024 CANCELED*	Regular Meeting	12:30 PM
December 10, 2024 CANCELED*	Regular Meeting	12:30 PM
January 14, 2025 CANCELED	Regular Meeting	12:30 PM
February 11, 2025	Regular Meeting	12:30 PM
March 11, 2025	Regular Meeting	12:30 PM
April 8, 2025	Regular Meeting	12:30 PM
May 13, 2025	Regular Meeting	12:30 PM
June 10, 2025	Regular Meeting	12:30 PM
July 8, 2025	Regular Meeting	12:30 PM
August 12, 2025	Regular Meeting	12:30 PM
September 9, 2025	Regular Meeting	12:30 PM

NOTE(S)/EXCEPTION(S)

**Meeting Location unavailable*