



Rizzetta & Company

New Port Corners Community Development District

Board of Supervisors' Meeting

March 10, 2026

**District Office:
5844 Old Pasco Road Suite 100
Wesley Chapel, FL 33544
813.533.2950**

newportcornerscdd.org

**NEW PORT CORNERS
COMMUNITY DEVELOPMENT DISTRICT**

Rizzetta & Company, 5844 Old Pasco Road Suite 100, Wesley Chapel, FL 33544

District Board of Supervisors	Kelly Evans Lori Campagna Jacob Walsh Bradley Gilley Momo Bautista	Chair Vice-Chair Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Scott Brizendine	Rizzetta & Company, Inc.
District Counsel	John Vericker	Straley, Robin & Vericker
District Engineer	Brian Surak	Clearview Land Design

All Cellular phones and pagers must be turned off while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

NEW PORT CORNERS COMMUNITY DEVELOPMENT DISTRICT

District Office – Wesley Chapel, Florida (813) 994-1001
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.newportcornerscdd.org

March 3, 2026

**Board of Supervisors
New Port Corners Community
Development District**

FINAL AGENDA

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the New Port Corners Community Development District will be held on **Tuesday, March 10, 2026 at 9:00 a.m.**, or immediately after the SageBrush CDD meeting at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, FL 33558. The following is the agenda for the meeting:

BOS MEETING:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of Board of Supervisors Regular Meeting Minutes for February 10, 2026 Tab 1
 - B. Ratification of Operation & Maintenance Expenditures for January 2026 Tab 2
- 4. BUSINESS ITEMS**
 - A. Consideration of Resolution 2026-03; Designating Officers of the District Tab 3
 - B. Consideration of LLS Tax Solutions Engagement Letter for Arbitrage Services Tab 4
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager Report..... Tab 5
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,
Scott Brizendine
Scott Brizendine
District Manager

Tab 1

MINUTES OF MEETING

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

**NEW PORT CORNERS
COMMUNITY DEVELOPMENT DISTRICT**

The regular Meeting of the Board of Supervisors of New Port Corners Community Development District was held on **Tuesday, February 10, 2026, at 9:46 a.m.** at the Hilton Garden Inn, 2155 Northpointe Parkway, Lutz, FL 33558.

Present and constituting a quorum:

Kelly Evans	Chair
Lori Campagna	Vice Chair
Bradley Gilley	Assistant Secretary
Jacob Walsh	Assistant Secretary
Momo Bautista	Assistant Secretary

Also present were:

Scott Brizendine	District Manager, Rizzetta & Company
Lisa Castoria	District Manager, Rizzetta & Company
John Vericker	District Counsel, Straley Robin Vericker
KC Hopkinson	District Counsel, Straley Robin Vericker
Wesley Bracy	DE, Clearview Land Design (via phone)

Audience: **None**

FIRST ORDER OF BUSINESS

Call to Order

Mr. Brizendine opened the meeting at 9:46 a.m.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no audience members present.

THIRD ORDER OF BUSINESS

**Consideration of Board of Supervisors
Meeting Minutes for January 13, 2026**

<p>On a Motion by Mr. Gilley, seconded by Ms. Evans, with all in favor, the Board of Supervisors approved minutes of the Board of Supervisors meeting on January 13, 2026, as presented, for the New Port Corners Community Development District.</p>

FOURTH ORDER OF BUSINESS

**Ratification of Operation &
Maintenance Expenditures for
December 2025**

On a Motion by Ms. Evans, seconded by Mr. Walsh, with all in favor, the Board of Supervisors ratified the Operation & Maintenance Expenditures for December 2025 (\$24,928.15), as presented, for the New Port Corners Community Development District.

FIFTH ORDER OF BUSINESS

**Consideration of Landscape and
Irrigation Maintenance Service
Agreement**

On a Motion by Ms. Evans, seconded by Ms. Bautista, with all in favor, the Board of Supervisors accepted the Landscape and Irrigation Maintenance Service Agreement, for the New Port Corners Community Development District.

SIXTH ORDER OF BUSINESS

Ratification of Field Service Contract

On a Motion by Ms. Evans, seconded by Ms. Bautista, with all in favor, the Board of Supervisors ratified the Field Services Contract with Rizzetta & Company, Inc., for the New Port Corners Community Development District.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2026-02;
Appointing Assistant Secretary**

On a Motion by Ms. Evans, seconded by Ms. Campagna, with all in favor, the Board of Supervisors adopted Resolution 2026-02; Appointing Lisa Castoria as an Assistant Secretary, for the New Port Corners Community Development District.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No report.

B. District Engineer

No report.

C. District Manager

The next regular meeting will be on March 10, 2026, at 9:00 a.m. at the Hilton Garden Inn Tampa Suncoast Parkway 2155 Northpointe Parkway Lutz, Florida 33558. The fourth quarter website audit report was reviewed and in good standing.

EIGHTH ORDER OF BUSINESS

Supervisor Requests

A discussion was held during the Connerton East meeting, to switch Board Supervisor pay from 1099 to W2, so taxes are withheld throughout the year instead of catching up at tax time. Mr. Brizendine noted that the pay would run through ADP and would require workman's compensation insurance. All Board members agreed to this option. Mr. Brizendine and Ms. Castoria will work on getting this set up for future meetings.

NINTH ORDER OF BUSINESS

Adjournment

On a Motion by Ms. Evans, seconded by Mr. Walsh, with all in favor, the Board of Supervisors adjourned the meeting at 9:55 a.m., for New Port Corners Community Development District.

Assistant Secretary

Chairman / Vice-Chairman

Tab 2

NEW PORT CORNERS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures Presented For Board Approval January 2026

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2026 through January 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$ 6,728.84**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

New Port Corners Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2026 Through January 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Duke Energy	300087	110525- 910190262018	Monthly Utilities 10/25	\$ 66.20
Duke Energy	300087	910190262018 11/25	6624 Active Run Lift 11/25	\$ 116.30
Rizzetta & Company, Inc.	300088	INV0000106265	Accounting Services 01/26	\$ 4,933.34
SchoolStatus, LLC	300089	INV-SS-5714	CDD Website Services 2026-2027	\$ <u>1,613.00</u>
Total				\$ <u>6,728.84</u>



We're here for you

Report an emergency

Electric outage duke-energy.com/outages
800.228.8485

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/automatic-draft
Speedpay (fee applies) duke-energy.com/pay-now
800.700.8744
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

Register for free paperless billing duke-energy.com/paperless
Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

General questions or concerns

Online duke-energy.com
Home: Mon - Fri (7 a.m. to 7 p.m.) 800.700.8744
Business: Mon - Fri (7 a.m. to 6 p.m.) 877.372.8477
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Call before you dig

Call 800.432.4770 or 811

Check utility rates

Check rates and charges duke-energy.com/rates

Correspond with Duke Energy (not for payment)

P.O. Box 14042
St Petersburg, FL 33733

Important to know

Your next meter reading on or after: Dec 1

Please be sure we can safely access your meter. Don't worry if your digital meter flashes lights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. The due date on your bill applies to current charges only. Any unpaid, past due charges are not extended to the new due date and may result in disconnection.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.

When you pay by check

We may process the payment as a regular check or convert it into a one-time electronic check payment.

Asset Securitization Charge

A charge to recover cost associated with nuclear asset-recovery bonds. Duke Energy Florida is acting as the collection agent for Special Purpose Entity (SPE) until the bonds have been paid in full or legally discharged.

Medical Essential Program

Identifies customers who are dependent on continuously electric-powered medical equipment. The program does not automatically extend electric bill due dates, nor does it provide priority restoration. To learn more or find out if you qualify, call 800.700.8744 or visit duke-energy.com/home/billing/special-assistance/medically-essential.

Special Needs Customers

Florida Statutes offer a program for customers who need special assistance during emergency evacuations and sheltering. Customers with special needs may contact their local emergency management agency for registration and more information.

Para nuestros clientes que hablan Español

Representantes bilingües están disponibles para asistirle de lunes a viernes de 7 a.m. - 7 p.m. Para obtener más información o reportar problemas con su servicio eléctrico, favor de llamar al 800.700.8744.



Your usage snapshot - Continued

Current Electric Usage		
<u>Meter Number</u>	<u>Usage Type</u>	<u>Billing Period</u>
2779903	Actual	Sep 23 - Nov 3
<u>Usage Values</u>		
Billed kWh		182.760 kWh
Billed Demand kW		1.070 kW
Load Factor		16.94 %



A kilowatt-hour (kWh) is a measure of the energy used by a 1,000-watt appliance in one hour. A 10-watt LED lightbulb would take 100 hours to use 1 kWh.

Billing details - Electric

Billing Period - Sep 23 25 to Nov 03 25	
Meter - 2779903	
Customer Charge	\$24.99
Energy Charge	
182.760 kWh @ 5.370c	9.81
Fuel Charge	
182.760 kWh @ 3.925c	7.17
Demand Charge	
1.070 kW @ \$11.65 @ 1.40000	17.45
Asset Securitization Charge	
182.760 kWh @ 0.181c	0.33
Total Current Charges	\$59.75

Your current rate is General Service Demand Sec (GSD-1).

For a complete listing of all Florida rates and riders, visit duke-energy.com/rates

Billing details - Taxes

State And Other Taxes	\$4.26
Regulatory Assessment Fee	0.05
Gross Receipts Tax	1.53
County Optional Tax	0.61
Total Taxes	\$6.45

fb.def.duke.bills.20251104211008.45.afp-26571-000001822





duke-energy.com
877.372.8477

Your Energy Bill

RECEIVED
DEC 10 2025

Service address
NEW PORT CORNERS CDD
6624 ACTIVE RUN LIFT
LIFTSTATION

Bill date Dec 3, 2025
For service Nov 4 - Dec 1
28 days

Account number 9101 9026 2018

Billing summary

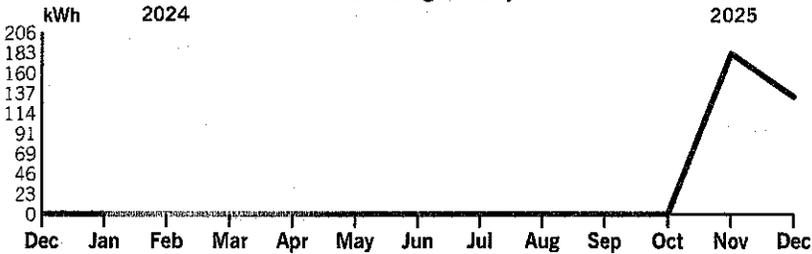
Previous Amount Due	\$66.20
Payment Received	0.00
Current Electric Charges	45.21
Taxes	4.89
Total Amount Due Dec 26	\$116.30

IMPORTANT DISCONNECTION INFORMATION

Your account has past due amount of \$66.20 and electric service may be disconnected. Please pay immediately.

Your usage snapshot

Electric usage history



Average temperature in degrees

64° 57° 67° 68° 75° 80° 82° 84° 84° 81° 76° 67° 71°

	Current Month	Dec 2024	12-Month Usage	Avg Monthly Usage
Electric (kWh)	133	0	N/A	158
Avg. Daily (kWh)	5	0	N/A	

12-month usage based on most recent history

Find ways to save
duke-energy.com/FindWays

Mail your payment at least 7 days before the due date or pay instantly at duke-energy.com/billing. Late payments are subject to a \$5.00 or 1.5%, late charge, whichever is greater.

Please return this portion with your payment. Thank you for your business.



Duke Energy Return Mail
PO Box 1090
Charlotte, NC 28201-1090

Account number
9101 9026 2018

\$116.30
by Dec 26

After Dec 26, the amount due will increase to \$121.30.

\$ _____ \$ _____
Add here, to help others with a contribution to Share the Light **Amount enclosed**

013687 000001961



NEW PORT CORNERS CDD
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390



Duke Energy Payment Processing
PO Box 1094
Charlotte, NC 28201-1094

8891019026201800066000006620000000501000000116302

fb.def.duke.bills.20251202212130.59.afp-27373-000001961



We're here for you

Report an emergency

Electric outage duke-energy.com/outages
800.228.8485

Convenient ways to pay your bill

Online duke-energy.com/billing
Automatically from your bank account duke-energy.com/automatic-draft
Speedpay (fee applies) duke-energy.com/pay-now
800.700.8744
By mail payable to Duke Energy P.O. Box 1094
Charlotte, NC 28201-1094
In person duke-energy.com/location

Help managing your account (not applicable for all customers)

Register for free paperless billing duke-energy.com/paperless
Home duke-energy.com/manage-home
Business duke-energy.com/manage-bus

General questions or concerns

Online duke-energy.com
Home: Mon - Fri (7 a.m. to 7 p.m.) 800.700.8744
Business: Mon - Fri (7 a.m. to 6 p.m.) 877.372.8477
For hearing impaired TDD/TTY 711
International 1.407.629.1010

Call before you dig

Call 800.432.4770 or 811

Check utility rates

Check rates and charges duke-energy.com/rates

Correspond with Duke Energy (not for payment)

P.O. Box 14042
St Petersburg, FL 33733

Important to know**Your next meter reading on or after: Jan 2**

Please be sure we can safely access your meter. Don't worry if your digital meter flashes eights from time to time. That's a normal part of the energy measuring process.

Your electric service may be disconnected if your payment is past due

If payment for your electric service is past due, we may begin disconnection procedures. The due date on your bill applies to current charges only. Any unpaid, past due charges are not extended to the new due date and may result in disconnection.

Electric service does not depend on payment for other products or services

Non-payment for non-regulated products or services (such as surge protection or equipment service contracts) may result in removal from the program but will not result in disconnection of electric service.

When you pay by check

We may process the payment as a regular check or convert it into a one-time electronic check payment.

Asset Securitization Charge

A charge to recover cost associated with nuclear asset-recovery bonds. Duke Energy Florida is acting as the collection agent for Special Purpose Entity (SPE) until the bonds have been paid in full or legally discharged.

Medical Essential Program

Identifies customers who are dependent on continuously electric-powered medical equipment. The program does not automatically extend electric bill due dates, nor does it provide priority restoration. To learn more or find out if you qualify, call 800.700.8744 or visit duke-energy.com/home/billing/special-assistance/medically-essential.

Special Needs Customers

Florida Statutes offer a program for customers who need special assistance during emergency evacuations and sheltering. Customers with special needs may contact their local emergency management agency for registration and more information.

Para nuestros clientes que hablan Español

Representantes bilingües están disponibles para asistirle de lunes a viernes de 7 a.m. - 7 p.m. Para obtener más información o reportar problemas con su servicio eléctrico, favor de llamar al 800.700.8744.

Your usage snapshot - Continued

Current Electric Usage		
<u>Meter Number</u>	<u>Usage Type</u>	<u>Billing Period</u>
2779903	Actual	Nov 4 - Dec 1
<u>Usage Values</u>		
Billed kWh		132.965 kWh
Billed Demand kW		1.266 kW
Load Factor		15.63 %



A kilowatt-hour (kWh) is a measure of the energy used by a 1,000-watt appliance in one hour. A 10-watt LED lightbulb would take 100 hours to use 1 kWh.

Billing details - Electric

Billing Period - Nov 04 25 to Dec 01 25	
Meter - 2779903	
Customer Charge	\$17.85
Energy Charge	
132.965 kWh @ 5.370c	7.15
Fuel Charge	
132.965 kWh @ 3.925c	5.22
Demand Charge	
1.266 kW @ \$11.65	14.75
Asset Securitization Charge	
132.965 kWh @ 0.181c	0.24
Total Current Charges	\$45.21

Your current rate is General Service Demand Sec (GSD-1).

For a complete listing of all Florida rates and riders, visit duke-energy.com/rates

Billing details - Taxes

State And Other Taxes	\$3.23
Regulatory Assessment Fee	0.04
Gross Receipts Tax	1.16
County Optional Tax	0.46
Total Taxes	\$4.89

fb.def.duke.bills.20251202212130.59.afp-27375-000001961



Rizzetta & Company, Inc.
 3434 Colwell Avenue
 Suite 200
 Tampa FL 33614

Invoice

Date	Invoice #
1/2/2026	INV0000106265

Bill To:

New Port Corners CDD 3434 Colwell Ave Suite 200 Tampa FL 33614

Services for the month of	Terms	Client Number
January	Upon Receipt	00649

Description	Qty	Rate	Amount
Accounting Services	1.00	\$1,600.00	\$1,600.00
Administrative Services	1.00	\$350.00	\$350.00
Annual Dissemination Services	1.00	\$416.67	\$416.67
Financial & Revenue Collections Services	1.00	\$300.00	\$300.00
Management Services	1.00	\$1,750.00	\$1,750.00
Website Compliance & Management	1.00	\$100.00	\$100.00
Annual Dissemination Services - December	1.00	\$416.67	\$416.67
		Subtotal	\$4,933.34
		Total	\$4,933.34

Bill To

New Port Corners CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614
United States

Total Due:	\$1,613.00
Due Date:	1/18/2026

Terms	Due Date	Purchase Order	Service Start	Service End
Net 30	1/18/2026		1/24/2026	1/23/2027

Item	Amount
SchoolNow CMS Full-featured websites and intranet with unlimited storage and users	\$60.00
SchoolNow ADA Monthly reporting, error correction and training resources	\$938.00
SchoolNow Service Fee Annual service fee for website hosting	\$615.00

Subtotal	\$1,613.00
Tax Total	\$0.00
Total	\$1,613.00
Amount Paid	\$0.00
Amount Due	\$1,613.00

SchoolStatus, LLC
P.O. Box 771470
St. Louis, MO 63177-9816
United States

[Click Here to pay with Credit Card](#)

[Click here](#) to view our W-9.

Tab 3

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CONNERTON EAST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, The Connerton East Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

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

Section 1. Kelly Evans is appointed Chairman.

Section 2. Lori Campagna is appointed Vice Chairman.

Section 3. Momo Bautista is appointed Assistant Secretary.
Bradley Gilley is appointed Assistant Secretary.
Jacob Walsh is appointed Assistant Secretary.
Lisa Castoria is appointed Assistant Secretary.
Matthew Huber is appointed Assistant Secretary.
Scott Brizendine is appointed Secretary.
Susan Garcia is appointed Assistant Treasurer.
Scott Brizendine is appointed Treasurer.

Section 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 10th DAY OF MARCH 2026.

**CONNERTON EAST COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

SECRETARY/ASST. SECRETARY

Tab 4



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

February 26, 2026

New Port Corners Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

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

- \$15,125,000 New Port Corners Community Development District Special Assessment Bonds, Series 2025

SCOPE OF SERVICES

The procedures that we will perform are as follows:

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

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

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that

the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

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

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the three annual bond years beginning November 25, 2025, through the period ending November 24, 2028, is \$1,500, which is \$500 each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

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

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

ACCEPTANCE

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

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

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
New Port Corners Community Development
District

By: Linda L. Scott
Linda L. Scott, CPA

By: _____
Print Name _____
Title _____
Date: _____

Tab 5



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** April 14, 2026 @ 9am
- **Proposed Budget:** May 12, 2026

March 10, 2026

District Manager's Report

2026

N
E
W

P
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<u>FINANCIAL SUMMARY</u>		<u>12/31/2025</u>
General Fund Cash & Investment Balance:		\$604,424
Total Cash and Investment Balances:		\$604,424
General Fund Expense Variance:	\$169,832	Under Budget