

TUCKERS POINTE

**COMMUNITY DEVELOPMENT
DISTRICT**

June 5, 2026

**BOARD OF SUPERVISORS
REGULAR MEETING
AGENDA**

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Tuckers Pointe 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
<https://tuckerspointecdd.net/>

May 29, 2026

Board of Supervisors
Tuckers Pointe Community Development District

Dear Board Members:

The Board of Supervisors of the Tuckers Pointe Community Development District will hold a Regular Meeting on June 5, 2026 at 1:00 p.m., at the Country Inn and 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. Acceptance of Resignation of Carlos Cardenas [Seat 2]
4. Consideration of Appointment of Fernando Alvarez to Fill Unexpired Term of Seat 2; *Term Expires November 2026*
 - Administration of Oath of Office to Appointed Supervisor (*the following to be provided under separate cover*)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2025/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
5. Acceptance of Resignation of Matthew Koratich [Seat 1]
6. Consideration of Appointment to Fill Unexpired Term of Seat 1; *Term Expires November 2026*
 - Administration of Oath of Office to Appointed Supervisor
7. Consideration of Resolution 2026-03, 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.

8. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2025, Prepared by Berger, Toombs, Elam, Gaines & Frank
 - A. Consideration of Resolution 2026-07, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2025
9. Consideration of Resolution 2026-04, Supplementing Resolution No. 2022-05, Which Resolution Previously Equalized, Approved, Confirmed, Imposed and Levied Special Assessments On and Peculiar to Property Specially Benefited (Apportioned Fairly and Reasonably) By the District's Projects, as Previously Supplemented By Resolution No. 2022-12; Approving and Adopting Supplement #2 to the Master Engineer's Report for Tuckers Pointe Community Development District Prepared By Barraco and Associates, Inc. Dated March 19, 2026; Approving and Adopting the Tuckers Pointe Community Development District Final Second Supplemental Assessment Methodology Report Prepared By Wrathell, Hunt & Associates, LLC Dated May 19, 2026, Which Applies the Methodology Previously Adopted to Special Assessments Reflecting the Specific Terms of the Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two); Providing for the Refunding of the Series 2022 Note and the Carry-Forward of the Series 2022 Note Assessments; Providing for the Update of the District's Assessment Records; and Providing for Severability, Conflicts, and an Effective Date
 - A. Supplement #2 to the Master Engineer's Report
 - B. Second Supplemental Special Assessment Methodology Report
10. Consideration of Ancillary Financing Documents
 - A. Acquisition Agreement
 - B. Completion Agreement
 - C. Collateral Assignment
 - D. Lien of Record
 - E. Notice of Special Assessments
 - F. True-Up Agreement
11. Consideration of Resolution 2026-05, Approving Proposed Budget(s) for Fiscal Year 2027 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
12. Consideration of Resolution 2026-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date
13. Acceptance of Unaudited Financial Statements as of April 30, 2026

14. Approval of March 19, 2026 Regular Meeting Minutes

15. Staff Reports

A. District Counsel: *Coleman, Yovanovich & Koester, P.A.*

B. District Engineer: *Barraco and Associates, Inc.*

C. District Manager: *Wrathell, Hunt and Associates, LLC*

- 92 Registered Voters as of April 15, 2026
- NEXT MEETING DATE July 16, 2026 at 1:00 PM

○ QUORUM CHECK

SEAT 1		<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	FERNANDO ALVAREZ	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	ZANE ZEIDAN	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	CRAIG DOEHR	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	MICHELLE TUCKER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- Performance Measures/Standards & Annual Reporting Form *(for informational purposes)*

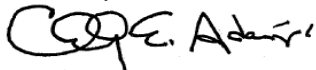
16. Board Members' Comments/Requests

17. Public Comments

18. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (239) 464-7114.

Sincerely,



Chuck Adams
 District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 229 774 8903

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

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NOTICE OF TENDER OF RESIGNATION

To: Board of Supervisors
Tuckers Pointe Community Development District
Attn: District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

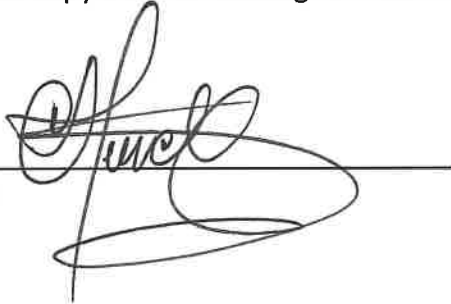
From: Carlos Cardenas
Printed Name

Date: 5/6/2026
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Tuckers Pointe Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and personally presented at a duly noticed meeting of the Board of Supervisors, scanned and electronically transmitted to gillyardd@whhassociates.com or faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.

Signature

A handwritten signature in black ink, appearing to read 'Carlos Cardenas', is written over a horizontal line. The signature is stylized and cursive.

TUCKERS POINTE

COMMUNITY DEVELOPMENT DISTRICT

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TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

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NOTICE OF TENDER OF RESIGNATION


To: Board of Supervisors
Tuckers Pointe Community Development District
Attn: District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

From: Matthew Koratich
Printed Name

Date: 4/2/26
Date

I hereby tender my resignation as a member of the Board of Supervisors of the *Tuckers Pointe Community Development District*. My tendered resignation will be deemed to be effective as of the time a quorum of the remaining members of the Board of Supervisors accepts it at a duly noticed meeting of the Board of Supervisors.

I certify that this Notice of Tender of Resignation has been executed by me and [] personally presented at a duly noticed meeting of the Board of Supervisors, [] scanned and electronically transmitted to gillyardd@whhassociates.com or [] faxed to 561-571-0013 and agree that the executed original shall be binding and enforceable and the fax or email copy shall be binding and enforceable as an original.



Signature

TUCKERS POINTE

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-03

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

WHEREAS, the Tuckers Pointe 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 TUCKERS POINTE COMMUNITY DEVELOPMENT
DISTRICT THAT:**

SECTION 1. The following is/are elected as Officer(s) of the District effective June 5, 2026:

- _____ 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 June 5, 2026:

- | | |
|------------------|---------------------|
| _____ | _____ |
| Matthew Koratich | Vice Chair |
| _____ | _____ |
| Carlos Cardenas | Assistant Secretary |
| _____ | _____ |

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

Chesley Adams is Secretary

Craig Wrathell is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 5th day of June, 2026.

ATTEST:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

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Tuckers Pointe Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

Tuckers Pointe Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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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
Tuckers Pointe 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 Tuckers Pointe Community Development District (the "District"), as of and for the year ended September 30, 2025, 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position and the budgetary comparison for the General 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 audit 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 (*Government Auditing Standards*). 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 audit. 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 the 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
Tuckers Pointe 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 any currently known information that may raise substantial doubt shortly 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 opinions. 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 judgment 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 judgment, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

To the Board of Supervisors
Tuckers Pointe Community Development District

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 GAAS, 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 Information

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 27, 2026 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 and grant agreements and other matters.

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 the District's internal control over financial reporting and compliance.



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

May 27, 2026

**Tuckers Pointe Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2025**

Management's discussion and analysis of Tuckers Pointe 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, 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.

**Tuckers Pointe Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2025**

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. *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 capital assets, 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 special assessment debt, 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, 2025.

- ◆ The District's assets exceeded liabilities by \$6,389,343 (net position). Restricted net position was \$477,888 and unrestricted net position was \$163,498. Net investment in capital assets was \$5,747,957.
- ◆ Governmental activities revenues totaled \$1,949,446, while governmental activities expenses totaled \$993,615.

**Tuckers Pointe Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2025**

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	
	2025	2024
Current assets	\$ 440,811	\$ 549,547
Restricted assets	1,608,686	1,763,197
Capital assets	27,187,884	27,307,751
Total Assets	29,237,381	29,620,495
Current liabilities	566,236	1,713,157
Non-current liabilities	22,281,802	22,473,826
Total Liabilities	22,848,038	24,186,983
Net Position		
Net investment in capital assets	5,747,957	5,681,038
Restricted	477,888	129,284
Unrestricted	163,498	(376,810)
Total Net Position	\$ 6,389,343	\$ 5,433,512

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

The decrease in current liabilities is the result of the decrease in contracts and retainage payable in the current year.

The decrease in non-current liabilities is related to the principal payments on long-term debt in the current year.

**Tuckers Pointe Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2025**

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	
	2025	2024
Program Revenues		
Charges for services	\$ 1,350,955	\$ 1,051,443
Operating contributions	5,795	85,513
Capital contributions	523,216	4,564,742
General Revenues		
Miscellaneous revenues	-	10,861
Investment income	69,480	85,531
Total Revenues	<u>1,949,446</u>	<u>5,798,090</u>
 Expenses		
General government	87,673	74,085
Physical environment	49,711	50,282
Interest and other charges	856,231	861,977
Total Expenses	<u>993,615</u>	<u>986,344</u>
 Change in Net Position	955,831	4,811,746
 Net Position - Beginning of Year	<u>5,433,512</u>	<u>621,766</u>
 Net Position - End of Year	<u>\$ 6,389,343</u>	<u>\$ 5,433,512</u>

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

The decrease in capital contributions is related to the decrease in construction activity in the current year.

**Tuckers Pointe Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2025**

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, 2025 and 2024.

Description	Governmental Activities	
	2025	2024
Construction in progress	\$ 27,187,884	\$ 27,307,751

The activity for the year includes additions to construction in progress of \$17,416 and a reduction of construction in progress of \$137,283 as a result of vendor credits received for expenditures which were previously capitalized.

General Fund Budgetary Highlights

Actual expenditures were less than budgeted because there were less irrigation supply and conservation area maintenance expenditures than originally anticipated.

The September 30, 2025 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In February 2022, the District issued \$9,600,000 Series 2022 Special Assessment Revenue Bonds. These bonds were issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Phase 1 Project. The balance outstanding at September 30, 2025 was \$9,035,000.
- In February 2022, the District issued \$13,500,000 Series 2022 Special Assessment Revenue Note. This note was issued to finance a portion of the cost of acquisition, construction, installation, and equipping of the Master Infrastructure Project. The balance outstanding at September 30, 2025 was \$13,500,000.

Economic Factors and Next Year's Budget

Tuckers Pointe Community Development District will continue the capital project in the next fiscal year. The District cannot determine the effect on operations or financial position at this time.

**Tuckers Pointe Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Request for Information

The financial report is designed to provide a general overview of Tuckers Pointe 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 Tuckers Pointe Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Tuckers Pointe Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 112,883
Assessments receivable	9,441
Due from others	137,283
Due from developer	175,041
Prepaid expenses	6,163
Total Current Assets	440,811
Non-current Assets	
Restricted Assets	
Investments	1,608,686
Capital Assets, not being depreciated	
Construction in progress	27,187,884
Total Non-current Assets	28,796,570
Total Assets	29,237,381
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	3,399
Contracts payable	650
Due to developer	17,294
Accrued interest payable	349,893
Bonds payable	195,000
Total Current Liabilities	566,236
Non-current Liabilities	
Notes payable, net	13,408,697
Bonds payable, net	8,873,105
Total Non-current liabilities	22,281,802
Total Liabilities	22,848,038
NET POSITION	
Net investment in capital assets	5,747,957
Restricted for debt service	163,595
Restricted for capital projects	314,293
Unrestricted	163,498
Net Position	\$ 6,389,343

See accompanying notes to financial statements.

Tuckers Pointe Community Development District
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services	Operating Contributions	Capital Contributions	
Governmental Activities					
General government	\$ (87,673)	\$ 182,121	\$ 3,653	\$ -	\$ 98,101
Physical environment	(49,711)	106,821	2,142	523,216	582,468
Interest and other charges	(856,231)	1,062,013	-	-	205,782
Total Governmental Activities	\$ (993,615)	\$ 1,350,955	\$ 5,795	\$ 523,216	886,351
			General Revenues		
			Investment income		69,480
			Change in Net Position		955,831
			Net Position - October 1, 2024		5,433,512
			Net Position - September 30, 2025		\$ 6,389,343

See accompanying notes to financial statements.

Tuckers Pointe Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	\$ 112,883	\$ -	\$ -	\$ 112,883
Assessments receivable	1,154	8,287	-	9,441
Due from others	-	-	137,283	137,283
Due from developer	52,697	122,344	-	175,041
Prepaid expenses	6,163	-	-	6,163
Restricted Assets				
Investments	-	1,431,026	177,660	1,608,686
Total Assets	<u>\$ 172,897</u>	<u>\$1,561,657</u>	<u>\$ 314,943</u>	<u>\$ 2,049,497</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	\$ 3,399	\$ -	\$ -	\$ 3,399
Contracts payable	-	-	650	650
Due to developer	6,000	11,294	-	17,294
Total Liabilities	<u>9,399</u>	<u>11,294</u>	<u>650</u>	<u>21,343</u>
FUND BALANCES				
Nonspendable				
Prepays	6,163	-	-	6,163
Restricted				
Debt service	-	1,550,363	-	1,550,363
Capital projects	-	-	314,293	314,293
Unassigned	163,498	-	-	163,498
Total Fund Balances	<u>163,498</u>	<u>1,550,363</u>	<u>314,293</u>	<u>2,028,154</u>
 Total Liabilities and Fund Balances	 <u>\$ 172,897</u>	 <u>\$1,561,657</u>	 <u>\$ 314,943</u>	 <u>\$ 2,049,497</u>

See accompanying notes to financial statements.

Tuckers Pointe Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances	\$ 2,028,154
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.	27,187,884
Long-term liabilities, including bonds payable, \$(9,035,000), net of bond premium, net, \$(33,105), and notes payable, \$(13,500,000), net of discount, net, \$91,303, are not due and payable in the current period and therefore, are not reported at the fund level.	(22,476,802)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(349,893)</u>
Net Position of Governmental Activities	<u><u>\$ 6,389,343</u></u>

See accompanying notes to financial statements.

Tuckers Pointe Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 288,942	\$ 1,062,013	\$ -	\$ 1,350,955
Developer contributions	16,862	-	523,216	540,078
Miscellaneous revenues	-	-	137,283	137,283
Investment income	-	60,809	8,671	69,480
Total Revenues	<u>305,804</u>	<u>1,122,822</u>	<u>669,170</u>	<u>2,097,796</u>
Expenditures				
Current				
General government	84,753	2,920	-	87,673
Physical environment	49,711	-	-	49,711
Capital outlay	-	-	17,416	17,416
Debt service				
Principal	-	200,000	-	200,000
Interest	-	845,763	-	845,763
Total Expenditures	<u>134,464</u>	<u>1,048,683</u>	<u>17,416</u>	<u>1,200,563</u>
Excess of revenues over/(under) expenditures	<u>171,340</u>	<u>74,139</u>	<u>651,754</u>	<u>897,233</u>
Other Financing Sources/(Uses)				
Transfers in	-	-	42,574	42,574
Transfers out	-	(42,574)	-	(42,574)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(42,574)</u>	<u>42,574</u>	<u>-</u>
Net change in fund balances	171,340	31,565	694,328	897,233
Fund Balances - October 1, 2024	<u>(7,842)</u>	<u>1,518,798</u>	<u>(380,035)</u>	<u>1,130,921</u>
Fund Balances - September 30, 2025	<u>\$ 163,498</u>	<u>\$ 1,550,363</u>	<u>\$ 314,293</u>	<u>\$ 2,028,154</u>

See accompanying notes to financial statements.

**Tuckers Pointe 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, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$	897,233
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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 that capital outlay, \$17,416, was exceeded by a reduction in construction costs previously capitalized, \$(137,283), in the current year.		(119,867)
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The payment of principal is recognized as an expenditure at the fund level, however, the payments reduce liabilities at the government-wide level.		200,000
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Bond premium and note discount are amortized as interest over the life of the debt. This is the amount of the current year net amortization.		(12,976)
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Unavailable revenues are recognized as a deferred inflow of resources at the fund level, however, revenues are recognized when earned at the government-wide level. This is the current year change in unavailable revenues.		(11,067)
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At the government-wide level, interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the change in accrued interest.		2,508
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Change in Net Position of Governmental Activities	\$	<u>955,831</u>
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See accompanying notes to financial statements.

Tuckers Pointe Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Fiscal Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 287,089	\$ 287,089	\$ 288,942	\$ 1,853
Developer contributions	-	-	16,862	16,862
Total Revenues	<u>287,089</u>	<u>287,089</u>	<u>305,804</u>	<u>18,715</u>
Expenditures				
Current				
General government	95,539	95,539	84,753	10,786
Physical environment	191,550	191,550	49,711	141,839
Total Expenditures	<u>287,089</u>	<u>287,089</u>	<u>134,464</u>	<u>152,625</u>
Net Change in Fund Balances	-	-	171,340	171,340
Fund Balances - October 1, 2024	<u>-</u>	<u>-</u>	<u>(7,842)</u>	<u>(7,842)</u>
Fund Balances - September 30, 2025	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,498</u>	<u>\$ 163,498</u>

See accompanying notes to financial statements.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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 July 28, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 2021-030 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 Tuckers Pointe Community Development District. The District is governed by a five-member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Tuckers Pointe 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

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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, special assessments 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.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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 in accordance with 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.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the special assessment debt which was used to finance the construction of District infrastructure improvements.

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 capital assets, and non-current governmental liabilities, such as special assessment debt, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, 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.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, 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.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

c. Budgets

Budgets are prepared and adopted after a public hearing 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.

d. Unamortized Bond/Note Premium/Discount

Bond/Note premium/discount are presented on the government-wide financial statements. The costs are amortized over the life of the debt using the straight-line method. For financial reporting, the unamortized bond/note premium/discount is netted against the applicable long-term debt.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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, \$2,028,154, differs from “net position” of governmental activities, \$6,389,343, 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, that are to be used in governmental activities are purchased or constructed, the cost of those assets is reported as expenditures at the fund level. However, at the government-wide level those capital assets are included among the assets of the District as a whole.

Construction in progress	<u>\$ 27,187,884</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 level liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2025 were:

Bonds payable	\$ (9,035,000)
Bond premium, net	(33,105)
Note payable	(13,500,000)
Note discount, net	<u>91,303</u>
Total	<u>\$ (22,476,802)</u>

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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

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

Accrued interest

Accrued liabilities at the government-wide level differ from the amount reported at the fund level due to accrued interest on bonds.

Accrued interest on bonds payable	\$ <u>(349,893)</u>
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2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$897,233, differs from the “change in net position” for governmental activities, \$955,831, 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 fund level. 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 at the fund level. However, at the government-wide level, 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	\$ 17,416
Vendor credits for construction capitalized in a prior year	<u>(137,283)</u>
Total	<u>\$ (119,867)</u>

Long-term debt transactions

Principal payments on long-term debt are recorded as expenditures at the fund level; however, the payments reduce liabilities at the government-wide level.

Principal payments	\$ <u>200,000</u>
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Some revenues and expenses reported at the government-wide level do not require the use of current financial resources, and therefore, are not reported as revenues or expenditures at the fund level.

Net change in accrued interest payable	\$ <u>2,508</u>
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Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

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 (Continued)

Long-term debt transactions (Continued)

Bond premium/note discount amortization	\$ <u>(12,976)</u>
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Deferred inflows of resources

Unavailable revenues are recognized as deferred inflows of resources at the fund level.

Change in unavailable revenues	\$ <u>(11,067)</u>
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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, 2025, the District's bank balance was \$124,760 and the carrying value was \$112,883. 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, 2025, the District had the following investments and maturities:

Investment	Maturities	Fair Value
First American Government Obligations Fund	45 Days*	\$ 1,608,686

*Weighted Average Maturity

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

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.

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, 2025, the District's investments in First American Government Obligations Fund 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 First American Government Obligations Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical. The District considers any decline in fair value for certain investments to be temporary.

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE D – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 27,307,751	\$ 17,416	\$ (137,283)	\$ 27,187,884
	\$ 27,307,751	\$ 17,416	\$ (137,283)	\$ 27,187,884

NOTE E – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2025, consisted of the following:

	Transfers In	Transfers Out
Capital Projects Fund		Debt Service Fund
		\$ 42,574

Transfers were made in accordance with the Trust Indenture.

NOTE F – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2025:

Governmental Activities

Long-term debt at October 1, 2024	\$ 22,735,000
Principal payments on long-term debt	(200,000)
Long-term debt at September 30, 2025	22,535,000
Plus: Bond premium, net	33,105
Less: Note discount, net	(91,303)
Long-term debt, net as of September 30, 2025	\$ 22,476,802

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM DEBT (CONTINUED)

Special Assessment Debt

Long-term debt is comprised of the following:

\$9,600,000 Special Assessment Revenue Bonds, Series 2022 due in annual principal installments, beginning May 1, 2023. Interest is due annually each May 1 and November 1, beginning May 1, 2022 at rates between 3.000% and 4.000%. Current portion is \$195,000. \$ 9,035,000

\$13,500,000 Special Assessment Revenue Note, Series 2022 due in one total principal installment on May 1, 2032. Interest is due annually each May 1 and November 1, beginning May 1, 2022 at a rate of 3.625%. \$ 13,500,000

The annual requirements to amortize the principal and interest of debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 195,000	\$ 839,744	\$ 1,034,744
2027	205,000	833,894	1,038,894
2028	210,000	827,744	1,037,744
2029	215,000	820,656	1,035,656
2030	225,000	813,400	1,038,400
2031-2035	14,755,000	2,474,481	17,229,481
2036-2040	1,525,000	1,228,800	2,753,800
2041-2045	1,875,000	897,000	2,772,000
2046-2050	2,280,000	491,200	2,771,200
2051-2052	1,050,000	63,400	1,113,400
Totals	<u>\$ 22,535,000</u>	<u>\$ 9,290,319</u>	<u>\$ 31,825,319</u>

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Resolution Terms and Covenants

Significant Bond Provisions

The Series 2022 Special Assessment Revenue 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 at a redemption price equal to the principal amount of the Series 2022 Special Assessment Revenue Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2022 Special Assessment Revenue Note is subject to redemption at the option of the District prior to maturity, in whole or in part, at any time at a redemption price equal to the principal amount of the Series 2022 Special Assessment Revenue Note to be redeemed, together with accrued interest to the date of redemption. The Bonds and Note 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 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 related to 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 2022 Bonds Reserve Account was funded from the proceeds of the Series 2022 Special Assessment Revenue Bonds in an amount equal to the maximum annual debt service of the Series 2022 Special Assessment Revenue Bonds. The Series 2022 Bonds Reserve Account requirement can be reduced to fifty percent of the maximum annual debt service of the Series 2022 Special Assessment Revenue Bonds and again to ten percent of the maximum annual debt service if certain release conditions are met as outlined in the Trust Indenture. The Series 2022 Note Reserve Account was funded from the proceeds of the Series 2022 Special Assessment Revenue Note in an amount equal to the maximum annual interest of the Series 2022 Special Assessment Revenue Note. 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, 2025:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Special Assessment Revenue Bonds, Series 2022	\$ 547,738	\$ 547,500
Special Assessment Revenue Note, Series 2022	\$ 489,375	\$ 489,375

Tuckers Pointe Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE G – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefited property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

NOTE H – RELATED PARTY TRANSACTIONS

All voting members of the Board of Supervisors are affiliated with the Developer. The District recognized \$529,011 in contributions and \$1,350,955 in assessments and lot closings from the Developer for the year ended September 30, 2025. Additionally, the District has a balance due to the Developer of \$17,294 and a balance due from the Developer of \$175,041.

NOTE I – ECONOMIC DEPENDENCY

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE J – 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 in the past three years.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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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
Tuckers Pointe 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 (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Tuckers Pointe Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated May 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tuckers Pointe 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 Tuckers Pointe Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Tuckers Pointe 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 were not identified.

To the Board of Supervisors
Tuckers Pointe Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tuckers Pointe 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 financial statements. 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
Certified Public Accountants PL
Fort Pierce, Florida

May 27, 2026



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Tuckers Pointe Community Development District
Charlotte County, Florida

Report on the Financial Statements

We have audited the financial statements of Tuckers Pointe Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated May 27, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 are dated May 27, 2026, 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 preceding 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 Tuckers Pointe Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Tuckers Pointe Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

To the Board of Supervisors
Tuckers Pointe Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Tuckers Pointe Community Development District. It is management's responsibility to monitor Tuckers Pointe Community Development District's financial condition; and 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 below was provided by management and has not been audited by us; 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)7, Rules of the Auditor General, the Tuckers Pointe 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: 2
- 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: \$73,131.56
- 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, 2024, together with the total expenditures for such project: None
- 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)9, Rules of the Auditor General, the Tuckers Pointe Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District. \$215.53 – \$963.39 for the General Fund and \$0 - \$1,898.57 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District: See page 14 of the audit report
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: See Note F

To the Board of Supervisors
Tuckers Pointe 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 fraud, waste, or abuse, that has occurred or is likely to have occurred, that has 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 did not note any such findings.

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

May 27, 2026



Berger, Toombs, Elam, Gaines & Frank

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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415 FLORIDA STATUTES

To the Board of Supervisors
Tuckers Pointe Community Development District
Charlotte County, Florida

We have examined Tuckers Pointe Community Development District's compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2025. Management is responsible for Tuckers Pointe Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Tuckers Pointe 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 Tuckers Pointe 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 Tuckers Pointe Community Development District's compliance with the specified requirements.

In our opinion, Tuckers Pointe Community Development District's complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2025.

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

May 27, 2026

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

8A

RESOLUTION 2026-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TUCKERS
POINTE COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING
THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

WHEREAS, the District’s Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Report for Fiscal Year 2025;

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

1. The Audited Financial Report for Fiscal Year 2025, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2025, for the period ending September 30, 2025; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2025 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 5th day of June, 2026.

ATTEST:

**TUCKERS POINTE COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT SUPPLEMENTING RESOLUTION NO. 2022-05, WHICH RESOLUTION PREVIOUSLY EQUALIZED, APPROVED, CONFIRMED, IMPOSED AND LEVIED SPECIAL ASSESSMENTS ON AND PECULIAR TO PROPERTY SPECIALLY BENEFITED (APPORTIONED FAIRLY AND REASONABLY) BY THE DISTRICT'S PROJECTS, AS PREVIOUSLY SUPPLEMENTED BY RESOLUTION NO. 2022-12; APPROVING AND ADOPTING SUPPLEMENT #2 TO THE MASTER ENGINEER'S REPORT FOR TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT PREPARED BY BARRACO AND ASSOCIATES, INC. DATED MARCH 19, 2026; APPROVING AND ADOPTING THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT FINAL SECOND SUPPLEMENTAL ASSESSMENT METHODOLOGY REPORT PREPARED BY WRATHELL, HUNT & ASSOCIATES, LLC DATED MAY 19, 2026, WHICH APPLIES THE METHODOLOGY PREVIOUSLY ADOPTED TO SPECIAL ASSESSMENTS REFLECTING THE SPECIFIC TERMS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REFUNDING AND REVENUE BONDS, SERIES 2026 (ASSESSMENT AREA TWO); PROVIDING FOR THE REFUNDING OF THE SERIES 2022 NOTE AND THE CARRY-FORWARD OF THE SERIES 2022 NOTE ASSESSMENTS; PROVIDING FOR THE UPDATE OF THE DISTRICT'S ASSESSMENT RECORDS; AND PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of Tuckers Pointe Community Development District (the "Board") and the "District" respectively) has determined to proceed at this time with the sale and issuance of \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two) (the "Series 2026 Bonds") pursuant to the delegation resolution known as Resolution No. 2026-01 adopted by the Board on March 19, 2026; and

WHEREAS, the Series 2026 Bonds will be issued under and pursuant to a Master Trust Indenture, dated as of February 1, 2022 (the "Master Indenture"), by and between the District and U.S. Bank Trust Company, National Association (the "Trustee"), as supplemented by a Third Supplemental Trust Indenture, dated as of June 1, 2026, between the District and the Trustee (the "Third Supplemental Indenture"). The Master Indenture and the Third Supplemental Indenture are sometimes collectively referred to herein as the "Indenture"; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, installation and equipping of certain public infrastructure improvements and facilities within and outside the boundaries of the District ("CIP"), which CIP is detailed in that certain Master Engineer's Report for the Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. and dated August 13, 2021 (the "Master Engineer's Report"), Supplement #1 to the Master Engineer's Report for Tuckers Pointe Community Development District dated January 28, 2022 (the "First Supplemental Engineer's Report"), and that certain Supplement #2 to the Master Engineer's Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March

19, 2026 (the “Second Supplemental Engineer’s Report”). A copy of the Second Supplemental Engineer’s Report is attached hereto and made a part of this Resolution as Exhibit “A”. (The Master Engineer’s Report, the First Supplemental Engineer’s Report, and Second Supplemental Engineer’s Report are sometimes collectively referred to herein as the “Engineer’s Report”). The Engineer’s Report contemplates that such public infrastructure improvements comprising the CIP would be undertaken in phases.

WHEREAS, the District previously issued its Special Assessment Revenue Note, Series 2022 (Master Infrastructure Project) (the “Series 2022 Note”) in the original aggregate principal amount of \$13,500,000 pursuant to the Master Indenture as supplemented by a Second Supplemental Trust Indenture between the District and the Trustee dated as of February 1, 2022 (the “Second Supplemental Indenture”) (the Master Indenture, as supplemented by the Second Supplemental Indenture as sometimes referred to herein as the “Series 2022 Note Indenture”), which Series 2022 Note was issued, in part, to finance a portion of the master infrastructure improvements described in the Engineer’s Report that are allocable to and specially benefit the lands within Phases 2, 3, and 4 of the District (“Assessment Area Two”); and

WHEREAS, as described in the Second Supplemental Engineer’s Report, the next three phases of land development within the District consist of Phases 2, 3, and 4 (comprising Assessment Area Two), which phases are collectively planned to contain 1,035 lots. The District is, in part, issuing its Series 2026 Bonds to finance a portion of the CIP associated with the development of Assessment Area Two (the “Assessment Area Two Project”). The Series 2026 Bonds will be issued to provide funds to (i) currently refund the Series 2022 Note (the “Refunded Series 2022 Note”), all of which is allocable to Assessment Area Two, (ii) finance the costs of a portion of the Assessment Area Two Project, (iii) pay certain costs associated with the issuance of the Series 2026 Bonds, and (iv) fund the reserve account established for the Series 2026 Bonds as provided in the Third Supplemental Indenture; and

WHEREAS, in connection with the issuance of the Series 2026 Bonds, the District will apply a portion of the proceeds of the Series 2026 Bonds, together with other funds available under the Series 2022 Note Indenture, to redeem the Refunded Series 2022 Note, whereupon the pledge and lien created by the Series 2022 Note Indenture of the special assessments levied in connection with the Series 2022 Note (the “Series 2022 Note Assessments”) on lands within the Assessment Area Two shall be released and extinguished and transferred to secure the Series 2026 Bonds; and

WHEREAS, the District previously adopted Resolution No. 2022-05 (the “Final Assessment Resolution”), which Final Assessment Resolution equalized, approved, confirmed, imposed and levied special assessments on the property specially benefited by the District’s projects within the District (the “Assessments”), as thereafter supplemented by Resolution No. 2022-12 in connection with the issuance of the Series 2022 Note (“Resolution No. 2022-12”). (The Final Assessment Resolution and Resolution No. 2022-12 are sometimes collectively referred to herein as the “Assessment Resolutions”). The Assessment Resolutions remain in full force and effect; and

WHEREAS, pursuant to and consistent with the terms of the Final Assessment Resolution relating to the Assessments, this Resolution sets forth the terms of the Assessments for the Series 2026 Bonds (the “Series 2026 Assessments”), adopts a final assessment roll for the Series 2026 Assessments consistent with the final terms of the Series 2026 Bonds to be issued by the District, ratifies and confirms the lien of the levy of the Series 2026 Assessments securing the Series 2026 Bonds issued to finance a portion of the costs of the Assessment Area Two Project and to refund the Refunded Series 2022 Note, and provides for the carry-forward and continuing validity of the Series 2022 Note Assessments to the extent reflected in the Final Second Supplemental Assessment Methodology Report (as defined below), as to Assessment Area Two; and

WHEREAS, the District intends to issue its Series 2026 Bonds on or about June 9, 2026, in the aggregate principal amount of \$17,425,000.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. Definitions. All words and phrases used herein in capitalized form, unless otherwise defined herein, shall have the meaning ascribed to them in the Final Assessment Resolution.

SECTION 2. Authority for This Resolution. This Resolution is adopted pursuant to Chapter 190, Florida Statutes, including without limitation, Sections 190.021 and 190.022, Florida Statutes; Chapter 170, Florida Statutes, including without limitation, Section 170.08, Florida Statutes; and Chapter 197, Florida Statutes, including without limitation, Section 197.3632, Florida Statutes; and the Final Assessment Resolution.

SECTION 3. Findings. As a supplement to the findings set forth in the Final Assessment Resolution, the Board of the District hereby finds and determines as follows:

a. The above recitals are true and correct and are incorporated herein by this reference.

b. On October 13, 2021, the District, after due notice and public hearing, adopted the Final Assessment Resolution, which, among other things, equalized, approved, confirmed and levied the Assessments on property specially benefiting from the CIP authorized by the District. The Final Assessment Resolution contemplated that as each series of bonds is issued to fund all or any portion of the CIP, a supplemental assessment resolution would be adopted by the Board to set forth the specific terms of the applicable bonds and set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that bond issue.

c. The Engineer's Report identifies and describes, among other things, the presently expected components of the Assessment Area Two Project. The District hereby confirms that the portion of the District's CIP to be financed with the Series 2026 Bonds, including a portion of the Assessment Area Two Project and the current refunding of the Refunded Series 2022 Note (which Series 2022 Note financed a portion of the master infrastructure improvements benefiting Assessment Area Two), serves a proper, essential and valid public purpose and is part of an integrated system of improvements benefiting the assessed lands within Assessment Area Two. The Engineer's Report is hereby approved, adopted, and confirmed. The District ratifies the use of the Engineer's Report in connection with the sale of the Series 2026 Bonds.

d. The Tuckers Pointe Community Development District Final Second Supplemental Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated May 19, 2026, a copy of which is attached hereto and made a part of this Resolution as Exhibit "B" (the "Second Supplemental Assessment Report"), applies the methodology previously approved under the Final Assessment Resolution to the lands within Assessment Area Two and terms of the Series 2026 Bonds pursuant to the Tuckers Pointe Community Development District Master Special Assessment Methodology Report prepared by Wrathell, Hunt and Associates, LLC and dated August 13, 2021 ("Master Assessment Report"), as previously supplemented by the Tuckers Pointe Community Development District Final First Supplemental Special Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated February 10, 2022 (the "First Supplemental Assessment Report") and establishes an assessment roll for the Series 2026 Assessments, including the allocation of assessments associated with the refunding of the Refunded Series 2022 Note and the carry-forward of the Series 2022 Note Assessments to the extent

provided therein. (The Master Assessment Report, as supplemented by the First Supplemental Assessment Report and the Second Supplemental Assessment Report is sometimes collectively referred to herein as the “Assessment Report”). The District ratifies the use of the Assessment Report in connection with the sale of the Series 2026 Bonds.

e. The portion of the CIP to be funded, in part, by the Series 2026 Bonds, including a portion of the Assessment Area Two Project, together with the refunding of the Refunded Series 2022 Note and the carry-forward of the Series 2022 Note Assessments as reflected in the Second Supplemental Assessment Report, will specially benefit the benefited parcels within Assessment Area Two and it is reasonable, proper, just and right to assess the costs thereof through the levy of the Series 2026 Assessments on the properties comprising Assessment Area Two, as reflected in the assessment roll in the Second Supplemental Assessment Report. The Board previously determined pursuant to the Final Assessment Resolution that it is reasonable, proper, just and right to assess the costs of the CIP, of which the improvements financed with the Series 2026 Bonds are a part, on the benefitted parcels within the District.

f. The sale, issuance and closing of the Series 2026 Bonds, the adoption of all resolutions relating to the Series 2026 Bonds, the confirmation of the Series 2026 Assessments levied on the benefited parcels within the District and all actions taken in furtherance of the closing on the Series 2026 Bonds, are declared and affirmed as being in the best interest of the District and are hereby ratified, approved and confirmed.

SECTION 4. Second Supplemental Assessment Report; Allocation and Apportionment of Assessments Securing the Series 2026 Bonds.

a. The Board hereby adopts the Second Supplemental Assessment Report, which report contains the actual terms of the Series 2026 Bonds. The Series 2026 Assessments shall be allocated and apportioned in accordance with the Master Assessment Report, which allocation and apportionment shall be on the benefited parcels within Assessment Area Two. The assessment roll in the Second Supplemental Assessment Report reflects the actual terms of the Series 2026 Assessments and is hereby adopted by the District. The lien of the Series 2026 Assessments securing the Series 2026 Bonds issued to finance a portion of the costs of the Assessment Area Two Project and to refund the Refunded Series 2022 Note together with the carry-forward of the Series 2022 Note Assessments as provided in the Second Supplemental Assessment Report, shall be on the lands within Assessment Area Two described in the Second Supplemental Assessment Report and such lien is ratified and confirmed. Upon the application of proceeds of the Series 2026 Bonds to redeem the Refunded Series 2022 Note, the pledge and lien created by the Series 2022 Note Indenture of the Series 2022 Note Assessments on the lands within Assessment Area Two shall be released and extinguished and transferred to secure the Series 2026 Bonds as provided in the Indenture.

b. Section 6 of the Final Assessment Resolution sets forth the terms for collection and enforcement of the Series 2026 Assessments. The District hereby certifies the Series 2026 Assessments for collection to ensure payment of debt service as set forth in the Second Supplemental Assessment Report. The District Manager is directed and authorized to take all actions necessary to collect the Series 2026 Assessments on applicable property using methods available to the District authorized by Florida law and the Indenture in order to provide for the timely payment of debt service (after taking into account any capitalized interest period, if any). Among other things, the District Manager shall prepare or cause to be prepared each year an assessment roll for purposes of effecting the collection of the Series 2026 Assessments and present same to the Board as required by law. The Series 2026 Assessments shall be subject to prepayment as provided in the Final Assessment Resolution, subject however to any applicable provisions of the Indenture.

SECTION 5. Assessment Records. The Series 2026 Assessments on and peculiar to the parcels specifically benefited by the portion of the CIP financed with the Series 2026 Bonds, including a portion of the Assessment Area Two Project and the refunding of the Refunded Series 2022 Note all as previously equalized, approved, confirmed and imposed and levied pursuant to the Final Assessment Resolution, are hereby supplemented as specified in the final assessment roll set forth in the Second Supplemental Assessment Report. The Series 2026 Assessments shall be recorded by the Secretary of the Board in accordance with the Final Assessment Resolution and the Secretary will maintain the par debt outstanding by product type or parcel classification, as applicable, on a periodic basis determined appropriate by the Secretary, all in the applicable official record(s) of the District for maintaining such assessment data. The Series 2026 Assessments against each respective parcel shown on the final assessment roll and interest, costs and penalties thereon, shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles and claims.

SECTION 6. Severability. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 7. Conflicts. This Resolution is intended to supplement the Assessment Resolutions, which remain in full force and effect except to the extent modified herein. This Resolution and the Assessment Resolutions shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

SECTION 8. Effective Date. This Resolution shall take effect immediately upon its adoption.

{Remainder of the page intentionally left blank. Signatures begin on the next page.}

PASSED AND ADOPTED this 5th day of June, 2026.

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary/Assistant Secretary

Chair/Vice Chair

Exhibit:

Exhibit "A": Supplement #2 to the Master Engineer's Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March 19, 2026

Exhibit "B": Tuckers Pointe Community Development District Final Second Supplemental Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated May 19, 2026

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

9A

SUPPLEMENT #2

TO THE

MASTER ENGINEER'S REPORT

FOR

TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT

BY

BARRACO AND ASSOCIATES, INC.
2271 MCGREGOR BOULEVARD, SUITE 100
FORT MYERS, FLORIDA 33901

MARCH 19, 2026

Carl A. Barraco, P.E.
Florida Registration No. 38536
Florida Certificate of Authorization No. 7995
Barraco and Associates, Inc.
2271 McGregor Boulevard, Suite 100
Fort Myers, Florida 33901

Pages 1 - 16

Introduction

1.1 Purpose and Scope

The Tuckers Pointe Community Development District Master Engineer's Report (herein, the "**Original Report**") dated August 13, 2021 and adopted by the Tuckers Pointe Community Development District (herein, the "**District**") Board of Supervisors on August 13, 2021 was prepared to assist with the financing, construction and acquisition of public infrastructure improvements to be undertaken to support the development of the Willow community, formerly known as Tuckers Pointe (herein, the "**Development**"). The Original Report was subsequently updated with Supplement #1 to the Master Engineer's Report (herein, the "**First Supplemental Report**"), dated January 12, 2022, revised January 28, 2022 to address the initial construction consisting of offsite improvements and the public infrastructure necessary to support the first phase of the onsite improvements.

The purpose of this Supplement #2 to the Master Engineer's Report (herein, the "**Second Supplemental Report**") is to describe the next and final planned construction phases of the Development, which comprises Phases 2, 3 and 4 of the Development as described in the Original Report, and the public infrastructure necessary to support these remaining phases. This portion of the Development is located on lands wholly within the boundary of the District and will include public infrastructure components (herein, the "**2026 Project**") intended to be financed, in part or wholly, through a series of special assessment bonds and/or bond anticipation notes (herein, the "**Series 2026 Bonds**") to be issued by the District. An exhibit depicting the improvement limits of the final phase of the Development benefitted by the 2026 Project is provided herein this Second Supplemental Report as **Exhibit A**. Additionally, an updated phasing plan, depicting the assessment limits of the properties benefitted from the 2026 Project and constituting the next and final assessment area, is provided herein this Second Supplemental Report as **Exhibit B** (herein, the "**2026 Project Area**" or "**Assessment Area 2**"). A legal description defining the boundaries of the 2026 Project Area is also provided herein this Second Supplemental Report as **Appendix A**. Any portion of the 2026 Project not financed with the Series 2026 Bonds will be funded by Lennar Homes, LLC and/or its affiliates (herein, the "**Developer**") pursuant to one or more completion agreements entered into between the Developer and the District. This Second Supplemental Report is intended to be read in conjunction with, but not replace, the Original Report, as previously supplemented by the First Supplemental Report. Items considered in this Second Supplemental Report are as follows:

- Review of the District and the Development;
- Description of proposed improvements associated with the 2026 Project;
- Updated cost estimates outlining the specific cost associated with the 2026 Project;
- Status of primary required permits associated with the 2026 Project.

In the preparation of this Second Supplemental Report, Barraco and Associates, Inc. relied upon information provided by others, including the Developer and RESPEC, the Developer's Engineer of Record, as well as information obtained from the Public Records of Charlotte County, Florida. While Barraco and Associates, Inc. has not independently verified the information provided by other sources, there is no apparent reason to believe the information provided by others is not valid for the purposes of this Second Supplemental Report.

Additionally, the improvements described in the previous reports, as well as those updates provided by this Second Supplemental Report herein, represent the present intentions of the District and the Developer, subject to applicable local general purpose government land use planning, zoning and other entitlements. The implementation of any improvements requires final construction approval by applicable regulatory and permitting agencies including local, state and federal agencies. Subsequently, the actual improvements may vary from the capital improvements described in the previous reports or herein

1.2 Review of the Tuckers Pointe Community Development District

As described in the Original Report, the District is comprised of ±507 acres and located wholly within the overall Development. The District was established by and operates in accordance with Charlotte County Ordinance 2021-30 (herein, the "Establishing Ordinance"), adopted by the Charlotte County Board of County Commissioners on or around July 21, 2021. The District has been established by and operates in accordance with the Establishing Ordinance, and pursuant to the provisions of Chapter 190, Florida Statutes for the purpose of planning, financing, constructing, operating and maintaining public infrastructure for the lands comprising the Development within the jurisdiction of the District.

The District also possesses the authority to issue bonds for the purpose of acquiring and constructing certain public infrastructure improvements and to levy taxes, assessments, rates and charges to pay for the construction, acquisition, operation and maintenance of the public improvements. In accordance with this authority, the District intends to obtain and utilize the Series 2026 Bonds to finance, in part or wholly, the 2026 Project as described herein this Second Supplemental Report.

1.3 Review of the Willow Development

As described in the Original Report, the Development is a ±565-acre residential and commercial Planned Development (PD) located within unincorporated Charlotte County, Florida. The Development includes ±507 acres of residential development within the District and ±58 acres of commercial development within the Development but outside the District. Consistent with the Original Report, any improvements within the ±58 acres of commercial property within the Development boundary but outside of the District boundary are not considered herein this Second Supplemental Report.

The Original Report details that anticipated District improvements will be constructed in four phases over an estimated seven-year buildout period. No change to the previously provided buildout period is provided herein. Phase 1 of

public infrastructure as described in the Original Report, which included construction of offsite utility main extensions as well as construction of public infrastructure within the District boundary to serve ±354 residential units, was constructed in accordance with the intent of the First Supplemental Report. This work is substantially completed and is not the subject of this Second Supplemental Report.

Phases 2, 3 and 4 of public infrastructure described in the Original Report collectively represent the public infrastructure necessary to support the remaining ±1,035 residential units (single-family and multi-family) and collectively comprise the 2026 Project. Site plans for each respective phase of the 2026 Project Area are provided herein as **Exhibits C, D and E**.

As previously stated herein, the remaining improvements comprising the 2026 Project benefit the 2026 Project Area. The 2026 Project Area has an updated phasing plan. Accordingly, **Table 1** provides an updated unit allocation representing the present intention of the Developer with respect to the development of the 2026 Project Area which is consistent with the approved zoning as previously indicated in the Original Report. Additionally, as previously stated herein, the phasing plan prepared in the Original Report has been updated to reflect the present intentions of the District and the Developer, and is provided herein this Second Supplemental Report as **Exhibit B**.

Table 1 – Current Phasing Plan and Unit Allocation				
Phase*	Description	Units		
		Single-Family Detached	Single-Family Attached	Multi-Family
I	2022 Project Area	354	0	0
II	2026 Project Area	281	0	0
III		274	120	0
IV		0	0	360
Unit Total By Type:		909	120	360
UNIT TOTAL:		1,389		
<i>*Phasing described in the Original Report dated August 13, 2021.</i>				

Exhibit A. District Boundary Map and 2026 Project Area Limits

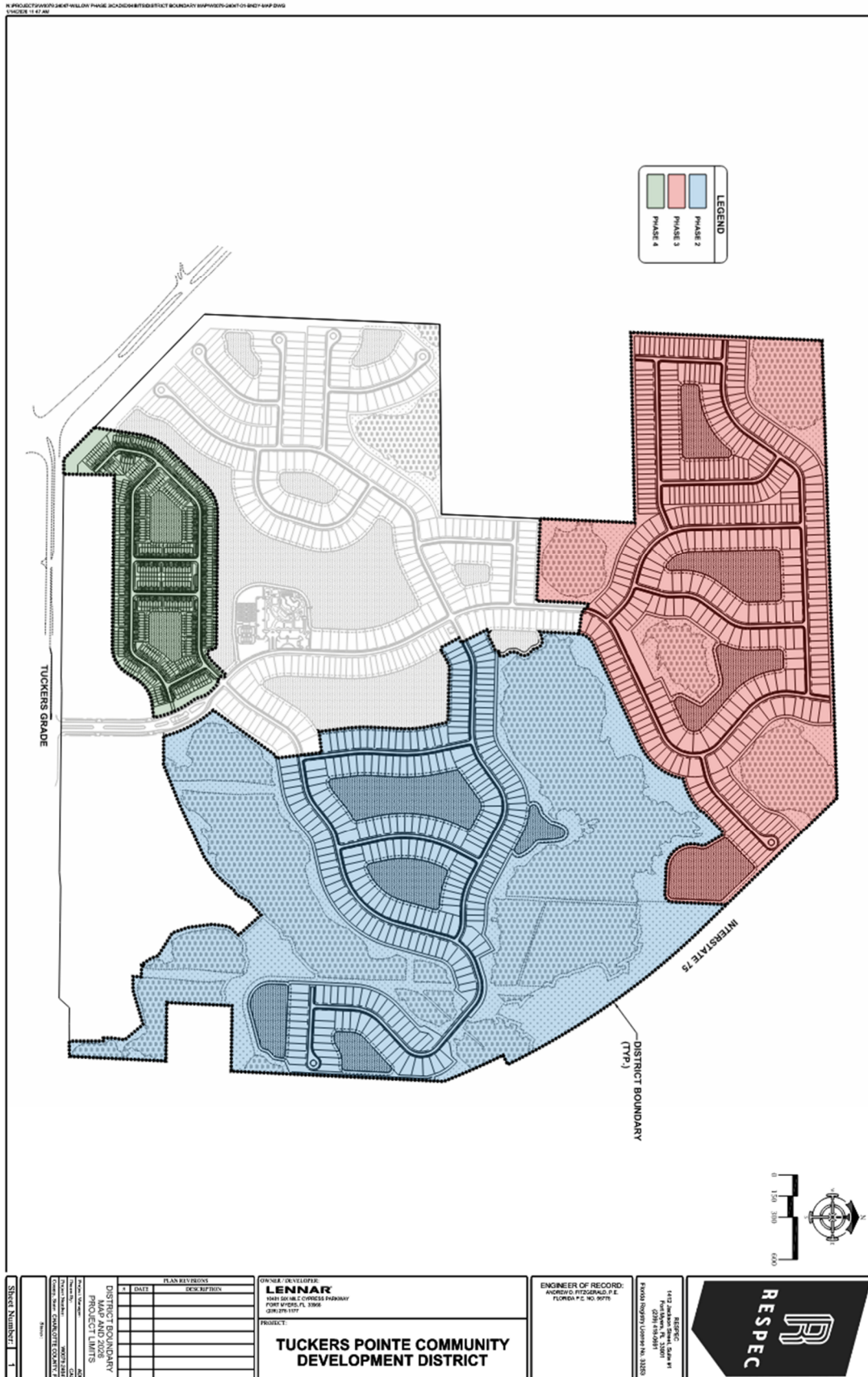
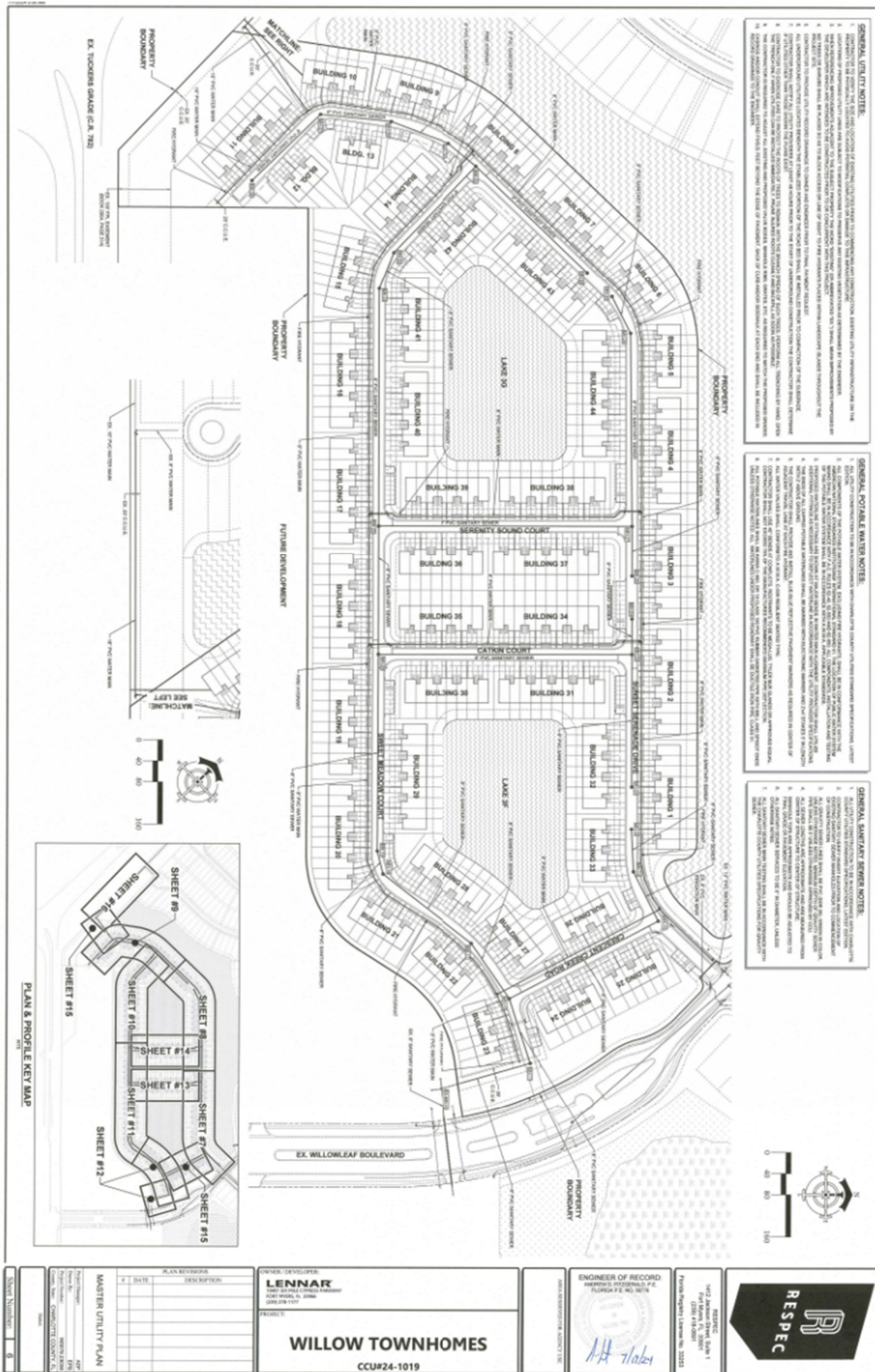


Exhibit E. 2026 Project Area Site Plan – Phase 4 (Townhomes)



GENERAL UTILITY NOTES:

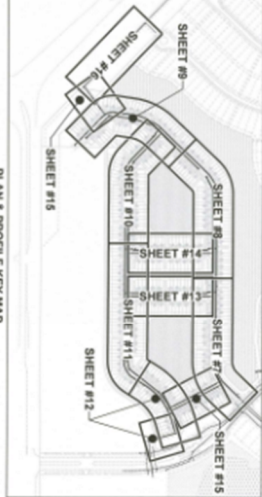
1. ALL UTILITIES SHOWN ARE BASED ON RECORD DRAWINGS AND FIELD SURVEY.
2. THE LOCATION AND DEPTH OF UTILITIES SHALL BE VERIFIED BY THE CONTRACTOR PRIOR TO CONSTRUCTION.
3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT.
4. THE CONTRACTOR SHALL MAINTAIN ALL UTILITIES AT ALL TIMES DURING CONSTRUCTION.
5. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES.
6. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL UTILITIES AT ALL TIMES.
7. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REPAIR AND REPLACEMENT OF ALL UTILITIES DAMAGED DURING CONSTRUCTION.
8. THE CONTRACTOR SHALL MAINTAIN ALL UTILITIES AT ALL TIMES DURING CONSTRUCTION.
9. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES.
10. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL UTILITIES AT ALL TIMES.
11. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REPAIR AND REPLACEMENT OF ALL UTILITIES DAMAGED DURING CONSTRUCTION.
12. THE CONTRACTOR SHALL MAINTAIN ALL UTILITIES AT ALL TIMES DURING CONSTRUCTION.
13. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES.
14. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL UTILITIES AT ALL TIMES.
15. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REPAIR AND REPLACEMENT OF ALL UTILITIES DAMAGED DURING CONSTRUCTION.
16. THE CONTRACTOR SHALL MAINTAIN ALL UTILITIES AT ALL TIMES DURING CONSTRUCTION.
17. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL UTILITIES.
18. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL UTILITIES AT ALL TIMES.
19. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REPAIR AND REPLACEMENT OF ALL UTILITIES DAMAGED DURING CONSTRUCTION.
20. THE CONTRACTOR SHALL MAINTAIN ALL UTILITIES AT ALL TIMES DURING CONSTRUCTION.

GENERAL OFF-GRADE WATER NOTES:

1. ALL OFF-GRADE WATER SHALL BE INSTALLED IN ACCORDANCE WITH THE LOCAL GOVERNMENT REQUIREMENTS.
2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT.
3. THE CONTRACTOR SHALL MAINTAIN ALL OFF-GRADE WATER AT ALL TIMES DURING CONSTRUCTION.
4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL OFF-GRADE WATER.
5. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL OFF-GRADE WATER AT ALL TIMES.
6. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REPAIR AND REPLACEMENT OF ALL OFF-GRADE WATER DAMAGED DURING CONSTRUCTION.
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19. THE CONTRACTOR SHALL MAINTAIN ALL OFF-GRADE WATER AT ALL TIMES DURING CONSTRUCTION.
20. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL OFF-GRADE WATER.

GENERAL SANITARY SEWER NOTES:

1. ALL SANITARY SEWER SHALL BE INSTALLED IN ACCORDANCE WITH THE LOCAL GOVERNMENT REQUIREMENTS.
2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL GOVERNMENT.
3. THE CONTRACTOR SHALL MAINTAIN ALL SANITARY SEWER AT ALL TIMES DURING CONSTRUCTION.
4. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL SANITARY SEWER.
5. THE CONTRACTOR SHALL MAINTAIN ACCESS TO ALL SANITARY SEWER AT ALL TIMES.
6. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REPAIR AND REPLACEMENT OF ALL SANITARY SEWER DAMAGED DURING CONSTRUCTION.
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19. THE CONTRACTOR SHALL MAINTAIN ALL SANITARY SEWER AT ALL TIMES DURING CONSTRUCTION.
20. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION OF ALL SANITARY SEWER.



NO.	DATE	DESCRIPTION
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OWNER - DEVELOPER:
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 SUITE 100
 FORT WORTH, TX 76154
 PHONE: (817) 412-1000
 FAX: (817) 412-1001
 WWW.LENNAR.COM

PROJECT:
WILLOW TOWNHOMES
 CCU#24-1019

ENGINEER OF RECORD:
 RESPEC ENGINEERING, P.C.
 10000 WILLOW LEAF BOULEVARD
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[Signature]

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II. UPDATES

2.1 Proposed District Infrastructure – 2026 Project

The general scope of the District's overall Project was initially defined in the Original Report and was further updated with the First Supplemental Report. This Second Supplemental Report defines herein the scope of the District's 2026 Project for public infrastructure improvements (construction and/or acquisition) which is expected to include, but is not limited to, the following:

- Drainage and Surface Water Management System
- Onsite Roadways
- Onsite Utilities
- Professional Services and Fees

The following details the specific infrastructure improvements included within the 2026 Project:

The components of the drainage and surface water management system anticipated for the 2026 Project shall include any remaining site clearing for the real properties associated with the 2026 Project, the excavation of the remainder of the ±71 acres of wet detention stormwater lakes, as well as connections to those existing stormwater facilities constructed and conveyed during Phase 1. The improvements also include all culverts, inlets and perimeter berms necessary to capture and convey the surface water into proposed system. Additionally, the improvements include an associated storm sewer to allow the discharge of the attenuated surface water into the existing surface water management system. Any clearing, filling and/or grading activities over properties within the limits of the 2026 Project intended to be strictly private, such as residential lots, shall be funded solely by the Developer and are excluded from the scope of the 2026 Project. The District shall have no obligation to fund or reimburse any costs associated with improvements on private property. This component also includes any environmental costs associated with wetland creation and conservation areas monitoring and reporting, and as applicable, those costs are incorporated into the Order of Magnitude Cost Estimate provided herein below in Section 2.2 of this Second Supplemental Report.

Additionally, the 2026 Project includes public roadway improvements throughout the Development and within the District boundary. These public improvements are eligible for inclusion within the 2026 Project only to the extent they fall within recorded public right-of-way and/or perpetual easements dedicated in favor of the District or another governmental entity with responsibility for maintenance of such improvements. Specifically, the 2026 Project includes the remaining onsite roadway and associated landscaping (including required landscape buffers), hardscaping, sidewalks, irrigation, street lighting, differential cost of undergrounding electric utilities, and other incidentals. As required by state and federal law, roadways will be open to the public. Accordingly, the estimated costs associated with those improvements are included as eligible costs within the Order

of Magnitude Cost Estimate provided herein below in Section 2.2 of this Second Supplemental Report.

The anticipated utility systems for the 2026 Project include extensions of and connections to the existing potable water transmission and wastewater collection systems to be completed by the District and conveyed to Charlotte County Utilities (CCU), a public utility, for perpetual operation and maintenance responsibilities. The potable water improvements for the 2026 Project are currently estimated to include ±28,000 linear feet of transmission and distribution lines, along with the necessary valves, fire hydrants and water services to individual buildings and lots. Similarly, the wastewater facilities will include ±26,000 linear feet of gravity collection mains connected via manholes with sewer services to individual buildings and lots, as well as a pump station and ±500 linear feet of pressurized force mains connected to provide collection and transmission of collected wastewater to existing wastewater facilities. Additionally, offsite utility improvements include a master lift station and associated infrastructure, which are included within the scope of this Second Supplemental Report under the improvement category of Offsite Roadway and Utilities.

Additionally, as stated in the Original Report, the irrigation distribution facilities will consist of distribution mains, pumps and wells. It is anticipated the irrigation system will be funded by and subsequently owned and maintained by the District. Accordingly, irrigation distribution facilities are included in the 2026 Project and the associated costs are represented within the Order of Magnitude Cost Estimate provided herein below in Section 2.2 of this Second Supplemental Report. However, should the District not fund the irrigation portion of the Project it may be funded by the Developer as a private system and owned and maintained by the Homeowners Association.

These utility systems will be designed and constructed in accordance with CCU and Florida Department of Environmental Protection (FDEP) standards, as applicable. The dedication of completed potable water and wastewater utilities by the District to CCU for ownership, operation and maintenance will take place upon completion of construction of these facilities. CCU will also act as the supplier of water to the water distribution systems, as well as the collector of the wastewater from the wastewater collection system. Additionally and as stated in the Original Report, CCU requires water and sewer connection/capacity fees for all new utility services for allocation of existing treatment plant capacities. These connection fees may be financed in whole or in part by the District. If the Developer pays the connections fees on the behalf of the District, these fees will be considered a reimbursable item.

Finally, the District's Project shall also include professional services and fees, and those components are included in the 2026 Project to the extent those services and fees are associated with those improvements described herein this section of this Second Supplemental Report.

2.2 Updated Order of Magnitude Cost Estimate

The Original Report provided a summary in the Order of Magnitude of Construction Costs of public improvements for the Project. The First Supplemental Report provided an estimate specific to those offsite and Phase 1 public improvements completed during the initial phase of construction. Accordingly, the remaining costs for the Project, as outlined herein this Second Supplemental Report, has been estimated, and **Table 2** provides an Order of Magnitude Cost Estimate specific to the 2026 Project. The estimated costs of the 2026 Project are reasonable based upon current economic conditions in Southwest Florida. The same reporting categories established in the Original Report are utilized herein this Second Supplemental Report.

Table 2 – 2026 Project – Order of Magnitude Cost Estimate	
Improvement Category	Total (2026 Project)
Drainage and Surface Water Management	\$ 7,489,000.00
Onsite Roadway	\$ 4,813,000.00
Onsite Utilities	\$ 9,097,000.00
Offsite Roadway and Utilities	\$ 764,000.00
Professional Consultant Services and Fees	\$ 1,551,000.00
Subtotal	\$ 23,714,000.00
10% Contingency*	\$ 2,371,400.00
Total	\$ 26,085,400.00

*Contingency reduced from 20% to 10% due to availability of competitive bid construction contracts. Eligible costs not specifically accounted for within the order of magnitude estimate include, but are not limited to, the following: offsite roadway improvements, impact fees (utility and/or roadway), landscaping and hardscaping improvements beyond those described herein this Second Supplemental Report, and littorals.

2.3 Updated Permitting and Entitlements

The status of known permits required for and specific to the District's 2026 Project is provided in **Table 3**. The 2026 Project will be designed in accordance with current governmental regulations and requirements and will serve the intended purpose if constructed in substantial compliance with the approved construction plans. The 2026 Project is feasible to construct, there are no known technical reasons existing at this time that will prevent the construction of the 2026 Project, and it is reasonable to assume that all required regulatory approvals are in place or may be obtained in due course.

**Table 3 – Permitting Matrix
2026 Project Area (Phases 2 – 4)**

Agency	Permit	Permit No.	Issued	Expiration	Status
Charlotte County	Final Site Plan (Phase 2)	DRC-24-209	4/29/25	N/A	Approved
Charlotte County	Preliminary Plat (Phase 2)	PP-24-03	10/23/24	10/23/26	Approved
Charlotte County	Final Plat (Phase 2)	FP-24-03	TBD	N/A	Pending Recording
Charlotte County	Stormwater (Phase 2)	SWP-24-00028	5/29/24	5/14/27	Approved
Charlotte County	Final Site Plan (Phase 3)	DRC-25-090	7/10/25	N/A	Approved
Charlotte County	Preliminary and Final Plat (Phase 3)	PP-25-11	TBD	TBD	Under Review
Charlotte County	Stormwater (Phase 3)	SWP-24-00088	10/23/24	10/21/27	Approved
Charlotte County	Final Site Plan (Phase 4)	DRC-24-229	3/28/25	N/A	Approved
Charlotte County	Preliminary Plat (Phase 4)	PP-24-05	12/13/24	12/13/26	Approved
Charlotte County	Final Plat (Phase 4)	FP-24-05	TBD	N/A	Pending Recording
Charlotte County	Stormwater (Phase 4)	SWP-24-00047	8/29/24	8/19/27	Approved
Charlotte County Utilities	Utilities (Phase 2)	Project #24/1007	8/12/24	8/12/25	Approved
Charlotte County Utilities	Utilities (Phase 3)	Project #24/1033	3/10/25	3/10/26	Approved
Charlotte County Utilities	Utilities (Phase 4)	Project #24/1019	7/30/24	7/30/25	Approved
SWFWMD	ERP Minor Modification (Phase 2)	Permit #43028355.011 / App #892171	4/30/24	4/30/2029	Approved
SWFWMD	ERP Minor Modification (Phase 3)	Permit #43028355.013 / App #902152	10/4/24	10/4/2029	Approved
SWFWMD	ERP Minor Modification (Phase 4)	Permit #43028355.012 / App #891791	8/14/24	8/14/2029	Approved
FDEP	Potable Water Approval (Phase 2)	374803-008-DSGP/02	9/11/24	9/11/29	Approved
FDEP	Wastewater Approval (Phase 2)	44562-065-DWC	9/9/24	9/9/2029	Approved
FDEP	Potable Water Approval (Phase 3)	374803-013-DSGP/02	5/1/25	5/1/30	Approved
FDEP	Wastewater Approval (Phase 3)	44562-070-DWC/CG	5/1/25	5/1/30	Approved
FDEP	Potable Water Approval (Phase 4)	374803-009-DSGP/02	9/6/24	9/6/29	Approved
FDEP	Wastewater Approval (Phase 4)	44562-066-DWC/CG	9/6/24	9/6/29	Approved
FDOT	Drainage Permit	2022-D-192-00013	10/17/22	4/27/2026	Approved

3.1 CONCLUSION

The 2026 Project will be designed in accordance with current governmental regulations and requirements. The 2026 Project will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated costs of the 2026 Project as set forth herein are reasonable based on prices currently being experienced in the jurisdiction in which the District is located as of the date of this Second Supplemental Report, and are not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure;
- all of the improvements comprising the 2026 Project, are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes or other regulatory requirements for development of the Development;
- the 2026 Project is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the 2026 Project, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course; and
- the 2026 Project Area within the District will receive a special benefit from the 2026 Project that is at least equal to the costs of the 2026 Project.

As described above, this Second Supplemental Report identifies the benefits from the 2026 Project to the 2026 Project Area within the District. The general public, property owners, and property outside the 2026 Project Area may benefit from the provisions of the District's Project; however, these are incidental to the District's 2026 Project, which is designed solely to provide special benefits peculiar to property within the District. Special and peculiar benefits accrue to property within the 2026 Project Area within the District and enable properties within its boundaries to be developed.

All of the 2026 Project is or will be located on lands owned or to be owned by the District or another governmental entity, or on recorded perpetual easements in favor of the District or other governmental entity, with such ownership or easement rights to be evidenced by recorded instruments prior to or contemporaneously with the conveyance of the completed improvements to the District. The 2026 Project, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private property.

The 2026 Project as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the 2026 Project, as used herein, refers to sufficient public infrastructure of the kinds described in the Original Report and the two (2) Supplemental Reports (i.e., stormwater/floodplain management, sanitary sewer, potable water, roadways, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

APPENDIX A.
LEGAL DESCRIPTION – 2026 PROJECT AREA BOUNDARY

TRACT F-1, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-2, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-3, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

9B

TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT

Final Second Supplemental Special Assessment
Methodology Report

May 19, 2026



Provided by:

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Boca Raton, FL 33431

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1.0 Introduction

1.1 Purpose

This Final Second Supplemental Special Assessment Methodology Report (the "Second Supplemental Report") was developed to supplement the Master Special Assessment Methodology Report (the "Master Report") dated August 13, 2021 and to provide a supplemental financing plan and a supplemental special assessment methodology for the Tuckers Pointe Community Development District (the "District") located in unincorporated Charlotte County, Florida. This Second Supplemental Report was developed in relation to funding by the District of a portion of the costs of acquisition and construction of public infrastructure improvements referred to as the 2026 Project (to be defined further later herein).

1.2 Scope of the Second Supplemental Report

This Second Supplemental Report presents the projections for financing a portion of the District's overall public infrastructure improvements (the "Project") as described in the Master Engineer's Report of Barraco and Associates, Inc. dated August 13, 2021 (the "Master Engineer's Report") as supplemented by the Supplement #1 to the Master Engineer's Report dated January 28, 2022 (the "Supplemental Engineer's Report") and Supplement #2 to the Master Engineer's Report dated March 19, 2026 (the "Second Supplemental Engineer's Report" and together with the Master Engineer's Report and Supplement #1 the "Engineer's Report"). This Second Supplemental Report also describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of that portion of the Project related to Phases 2, 3 and 4 (collectively, "Assessment Area Two") planned to be implemented by the District commencing in 2026 (the "2026 Project") as described in the Engineer's Report.

1.3 Special Benefits and General Benefits

Public improvements undertaken and funded by the District as part of the 2026 Project create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders, and particularly those within Assessment Area Two, as well as general benefits to the public at large. However, as discussed within this Second Supplemental Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District, particularly with respect to those within Assessment Area Two. The

District's 2026 Project enables properties within its boundaries, and particularly Assessment Area Two, to be developed.

There is no doubt that the general public, property owners, and property outside the District and within the District but outside of Assessment Area Two will benefit from the provision of the 2026 Project. However, these benefits are only incidental since the 2026 Project is designed solely to provide special benefits peculiar to property within the District and particularly, Assessment Area Two. Properties outside the District are not directly served by the 2026 Project and do not depend upon the 2026 Project to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties, and particularly those within Assessment Area Two, receive compared to those lying outside of the District's boundaries (and outside of Assessment Area Two).

The 2026 Project will provide public infrastructure and improvements which are all necessary in order to make the lands within Assessment Area Two within the District developable and saleable. The installation of such public improvements will cause the value of the developable and saleable lands within Assessment Area Two within the District to increase by more than the sum of the financed cost of the individual components of the 2026 Project. Even though the exact value of the benefits provided by the 2026 Project is hard to estimate at this point, it is without doubt greater than the costs associated with providing same.

1.4 Organization of the Second Supplemental Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the Project and the 2026 Project as determined by the District Engineer.

Section Four discusses the current financing program for the District.

Section Five discusses the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District serves and is wholly contained within a portion of the Tuckers Pointe development (the “Development” or “Tuckers Pointe”), a +/- 565-acre, master planned, mixed-use development located in unincorporated Charlotte County. The part of the Development contained within the boundaries of the District contains an area of +/- 507.08 acres, is projected to be developed as a master planned residential community, and is generally located west of Interstate 75, east of US 41, and north of Tuckers Grade Boulevard.

2.2 The Development Program

The development of land within the District has already commenced in 2022 and is currently anticipated to be further continued by Lennar Homes, LLC or its associates (the “Developer”). Based upon the information provided by the Developer, the current development plan for land within the District envisions a total of 1,389 residential units developed in four (4) phases, including a total of 354 residential units developed in Phase 1 (referred to herein as “Assessment Area One”) and 1,035 residential units developed within Assessment Area Two, although phasing, residential land use types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the current development plan for the District.

3.0 The Project, 2022 Project, and 2026 Project

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Project, 2022 Project, and 2026 Project

The public infrastructure improvements that are projected to be needed to support the development of land in the District, referred to as the Project, are described in the Master Engineer's Report and are projected to consist of storm water management/drainage, onsite roadways, potable water distribution, sanitary sewer collection and transmission, irrigation distribution, and offsite utility and roadways.

As the development of land in the District has already commenced in 2022 and as it is projected to continue in 2026 and over the next several years, the construction/acquisition of the public infrastructure improvements that comprise the Project is similarly projected to continue to occur in multiple stages, with the first stage, which commenced in 2022, and was described in the Supplemental Engineer's Report as the 2022 Project, and the second stage, which commenced in 2026, and is described in the Second Supplemental Engineer's Report as the 2026 Project.

The 2022 Project represented the first stage of construction of the Project and contained certain onsite roadway as well as offsite utilities and roadway improvements, which due to their support of and service to all units projected to be developed within the District were referred to in the Supplemental Engineer's Report as the 2022 Master Improvements Project. In addition, the 2022 Project also contained certain storm water management/drainage, onsite roadways, potable water distribution, sanitary sewer collection and transmission, and irrigation distribution improvements needed to serve the 354 residential units in Assessment Area One and referred to in the Supplemental Engineer's Report as the 2022 Project. The District Engineer estimated the costs of the 2022 Master Improvements Project at \$16,733,200 and the costs of the 2022 Project at \$15,448,400.

The 2026 Project represents the second stage of construction of the Project and contains certain storm water management/drainage, onsite roadway, onsite utilities, and offsite roadway and utilities improvements needed to serve the 1,035 residential units in Assessment Area Two and referred to in the Second Supplemental Engineer's Report as the 2026 Project. The District Engineer estimated the costs of the 2026 Project at \$26,085,400.

Even though the Project is anticipated to be developed in multiple stages to coincide with and support the development of the land within the District, all of the infrastructure included in the Project will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and all improvements will be interrelated such that they will reinforce one another. According to the District Engineer, the total costs of the Project are estimated at \$58,267,000. Table 2 in the *Appendix* illustrates the specific components of the Project and their costs.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within Assessment Area Two. It is the District's intention to finance a portion of the costs of the 2026 Project with proceeds of its Special Assessment Revenue Bonds, Series 2026 (2026 Project) (the "Series 2026 Bonds") in the principal amount of \$17,425,000. The Series 2026 Bonds will fund total costs in the amount of \$23,735,828.61, which includes refunding and paying off the Special Assessment Revenue Note, Series 2022 Note (Master Infrastructure Project) (the "Series 2022 Note") which was used to finance a portion of the costs of the Project relating to Assessment Area Two. Please note that the District has \$7,494,514.86 in other funds on hand that will also be applied to the refunding and payoff of the Series 2022 Note.

As the Series 2026 Bonds will finance only a portion of the costs of the 2026 Project in the amount of \$10,182,812.98 and another \$13,553,015.63 to refund and payoff the Series 2022 Note, the District expects that the Developer will fund or contribute public infrastructure improvements to the District valued at \$19,111,592.94.

4.2 Types of Bonds Issued

The second supplemental financing plan for the District provides for the issuance of the Series 2026 Bonds in the principal amount of \$17,425,000 to finance \$10,182,812.98 in 2026 Project costs and \$13,553,015.63 in costs of refunding and paying off the Series 2022 Note. Please note that the District has \$7,494,514.86 in other funds on hand that will also be applied to the refunding and payoff of the Series 2022 Note. The Series 2026 Bonds are structured to be repaid in 30 annual installments. Interest payments on the Series 2026 Bonds are expected to be made every May 1 and November 1, and principal payments on the Series 2026 Bonds are expected to be made every May 1.

In order to finance a portion of the 2026 Project and refund and payoff the Series 2022 Note, the District will incur indebtedness in the amount of \$17,425,000. The difference between the principal amount of the Series 2026 Bonds and the amounts deposited to the Series 2026 project fund and applied to the refunding and payoff of the Series 2022 Note is comprised of funding for the debt service reserve and costs of issuance, including underwriter's discount. The

sources and uses of funding for the Series 2026 Bonds are presented in Table 3 of the *Appendix*.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Series 2026 Bonds provides the District with funds necessary to in part construct/acquire the public infrastructure improvements which are part of the 2026 Project outlined in *Section 3.2* and described in more detail by the District Engineer in the Second Supplemental Engineer's Report, as well as to refund and pay off the Series 2022 Note. These improvements lead to special and general benefits, with special benefits accruing to properties within the boundaries of Assessment Area Two within the District. General benefits accrue to areas outside the District and outside of Assessment Area Two, but are only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the 2026 Project. All properties that receive special benefits from the 2026 Project will be assessed for their fair share of the debt issued in order to finance the 2026 Project.

5.2 Benefit Allocation

The current development plan for the District envisions the development of a total of 1,389 residential units developed in four (4) phases, including a total of 354 residential units in Phase 1 (Assessment Area One) and 1,035 residential units in Assessment Area Two, although phasing, residential land use types and unit numbers may change throughout the development period.

The public infrastructure included in the 2026 Project will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and such public improvements will be interrelated such that they will reinforce each other and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the 2026 Project have a logical connection to the special and peculiar benefits received by the land within Assessment Area Two

within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the public improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

In following the Master Report, this Second Supplemental Report proposes to allocate the benefit associated with the 2026 Project to the different product types proposed to be developed within Assessment Area Two within the District in proportion to their density of development and intensity of use of infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the product types contemplated to be developed within Assessment Area Two within the District based on the densities of development and the intensities of use of infrastructure, total ERU counts for each product type, and the share of the benefit received by each product type. Table 4 illustrates the derivation of the number of ERU units for the Assessment Area One units, the Assessment Area Two units, as well as all units projected to be developed within the District.

The rationale behind the different ERU weights is supported by the fact that generally and on average products with smaller lot sizes will use and benefit from the improvements which are part of the Project less than products with larger lot sizes. For instance, generally and on average products with smaller lot sizes will produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than products with larger lot sizes. Additionally, the value of the products with larger lot sizes is likely to appreciate by more in terms of dollars than that of the products with smaller lot sizes as a result of the implementation of the infrastructure improvements. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the District's public infrastructure improvements that are part of the Project.

In order to facilitate the marketing of the residential units projected to be developed in Assessment Area Two, the Developer requested

that the District not sell indebtedness to fund the entire 2026 Project and instead limit the amounts of annual assessments for debt service on the Series 2026 Bonds to certain maximum levels. To that end, Table 5 in the *Appendix* illustrates the amounts of the 2026 Project costs (divided into the 2022 Master Improvements Project and 2022 Project) allocable to the Assessment Area One units based on the ERU benefit allocation presented in Table 4, as well as the amounts of costs of the 2026 Project that will be financed with proceeds of the Series 2026 Bonds, and the amounts of costs of the 2026 Project that are expected to be contributed by the Developer.

Table 5 also illustrates the amounts of costs of the 2022 Master Improvements Project and the combined 2022 Project and 2026 Project allocable to Assessment Area Two based on the ERU benefit allocation presented in Table 4, as well as the amounts of costs of the Project that will be financed with proceeds of the Series 2026 Bonds, and the amounts of costs of the 2026 Project that are expected to be funded by the District with proceeds of future indebtedness and/or contributed to the District by the Developer. The portion of the Project not funded with proceeds of the Series 2026 Bonds in the amount of \$19,111,592.94 will be funded by the Developer pursuant to a completion agreement.

Table 6 in the *Appendix* presents the apportionment of the assessments associated with funding a portion of the District's 2026 Project with proceeds of the Series 2026 Bonds (the "Series 2026 Bond Assessments"), as well as the annual debt service on such Series 2026 Bond Assessments.

Amenities - No Series 2026 Bond Assessments are allocated herein to any private amenities or other common areas planned for the development. If owned by a homeowner's association, the amenities and common areas would be considered a common element for the exclusive benefit of property owners. Accordingly, any benefit to the amenities and common areas would directly benefit all platted lots in the District. If the amenities are owned by the District, then they would be governmental property not subject to the Series 2026 Bond Assessments and would be open to the general public, subject to District rules and policies. As such, no Series 2026 Bond Assessments will be assigned to the amenities and common areas.

Governmental Property - If at any time, any portion of the property contained in the District is proposed to be sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Series 2026 Bond Assessments thereon), or similarly exempt entity, all future

unpaid Series 2026 Bond Assessments for such tax parcel shall become due and payable immediately prior to such transfer.

5.3 Assigning Series 2026 Bond Assessments

As the land within Assessment Area Two is only partially platted, with a total of 641 residential lots out of a total of 1,035 platted and the balance of the land planned for 394 lots remains unplatted, the Series 2026 Bond Assessments on the 641 platted lots in the total amount of \$10,027,238.27 will be allocated to each platted parcel based on the planned use for that platted parcel as reflected in Table 6 in the *Appendix*. Further, the Series 2026 Bond Assessments on the 394 lots that remain unplatted will initially be levied on all of the unplatted land within Assessment Area Two on an equal pro-rata gross acre basis and thus Series 2026 Bond Assessments in the amount of the \$7,397,761.73 will be preliminarily levied on approximately 98.41 +/- gross acres at a rate of \$75,172.87 per gross acre.

When the balance of the land within Assessment Area Two is platted, the Series 2026 Bond Assessments will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 6 in the *Appendix*. Such allocation of Series 2026 Bond Assessments from unplatted gross acres to platted parcels will reduce the amounts of Series 2026 Bond Assessments levied on unplatted gross acres within Assessment Area Two.

Transferred Property - In the event unplatted land (the “**Transferred Property**”) is sold to a third party, the Series 2026 Bond Assessments will be assigned to such Transferred Property at the time of the sale based on the maximum total number of residential units reasonably assigned by the Developer to that Transferred Property, subject to review by the District’s methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Second Supplemental Report. The owner of the Transferred Property will be responsible for the total Series 2026 Bond Assessments applicable to the Transferred Property, regardless of the total number of residential units ultimately actually platted. The total Series 2026 Bond Assessments are fixed to the Transferred Property at the time of the sale.

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to certain properties within the District. The District's public improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Public improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the District. The special and peculiar benefits resulting from each improvement are:

- a. added use of the property;
- b. added enjoyment of the property;
- c. decreased insurance premiums; and
- d. increased marketability and value of the property.

The public improvements which are part of the 2026 Project make the land in Assessment Area Two developable and saleable and when implemented jointly as parts of the 2026 Project, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received by the various product types from the public improvements is delineated in Table 4 (expressed as the ERU factors).

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within Assessment Area Two according to reasonable estimates of the special and peculiar benefits derived from the 2026 Project.

Accordingly, no acre or parcel of property within the District will be liened for the payment of Series 2026 Bond Assessments more than the determined special benefit peculiar to that property.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned residential units as set forth in Table 1 in the *Appendix* ("**Development Plan**"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "**Proposed Plat**") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat within Assessment Area Two results in the same amount of residential units (and thus Series 2026 Bond Assessments) able to be imposed on the "**Remaining Unplatted Developable Lands**" within Assessment Area Two (i.e., those remaining unplatted developable lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Series 2026 Bond Assessments to the product types being platted and the remaining property in accordance with this Second Supplemental Report, and cause the Series 2026 Bond Assessments to be recorded in the District's Improvement Lien Book.

b. If a Proposed Plat within Assessment Area Two has more than the anticipated residential units (and Series 2026 Bond Assessments) such that the Remaining Unplatted Developable Lands would be assigned fewer residential units (and Series 2026 Bond Assessments) than originally contemplated in the Development Plan, then the District may undertake a pro rata reduction of Series 2026 Bond Assessments for all assessed properties within the Assessment Area Two, may allocate additional ERUs/ densities for a future bond issuance, or may otherwise address such net decrease as permitted by law.

c. If a Proposed Plat within Assessment Area Two has fewer than the anticipated residential units (and Series 2026 Bond Assessments) such that the Remaining Unplatted Developable Lands would have to be assigned more Residential units (and Series 2026 Bond Assessments) in order to fully assign all of the Residential units originally contemplated in the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "**True-Up Payment**" equal to the difference between: (i) the Series 2026 Bond Assessments originally

contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Series 2026 Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer and District Counsel, shall determine in his or her sole discretion what amount of residential units (and thus Series 2026 Bond Assessments) are able to be imposed on the Remaining Unplatted Developable Lands within Assessment Area Two, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Assessment Area Two, b) the revised, overall development plan showing the number and type of units reasonably planned for within Assessment Area Two, c) proof of the amount of entitlements for the Remaining Unplatted Developable Lands within the Assessment Area Two, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable prior to recording of the plat by the landowner of the lands subject to the Proposed Plat within Assessment Area Two shall be in addition to the regular assessment installment payable for such lands, and shall constitute part of the debt assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Series 2026 Bond Assessments levied run with the land, and such assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres within

Assessment Area Two, any unallocated Series 2026 Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

Series 2026 Bond Assessments in the amount of \$17,425,000 are proposed to be levied as described in Exhibit "A". Excluding any capitalized interest period, debt service assessment shall be paid in thirty (30) annual installments.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's Project. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information and transactions beyond restatement of the factual information necessary for compilation of this Second Supplemental Report. For additional information on the structure of the Series 2026 Bonds and related items, please refer to an offering statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Tuckers Pointe Community Development District

Development Plan

Product Type	Assessment Area One Number of Units	Assessment Area Two			Total Number of Units
		Phase 2 Number of Units	Phase 3 Number of Units	Phase 4 Number of Units	
Townhome	0	0	0	360	360
Twin Villa	0	0	120	0	120
SF 40'	98	94	93	0	285
SF 50'	196	187	94	0	477
SF 60'	60	0	87	0	147
Total	354	281	394	360	1,389

Table 2

Tuckers Pointe Community Development District

Project Costs

Improvement	Master Improvements Project Costs	2022 Project Costs	2026 Project Costs	Total Project Costs
Storm Water Management/Drainage	\$0	\$5,407,000	\$7,489,000	\$12,896,000
Onsite Roadways	\$442,000	\$1,349,000	\$4,813,000	\$6,604,000
Potable Water Distribution	\$0	\$1,504,000	\$0	\$1,504,000
Sanitary Sewer Collection and Transmission	\$0	\$2,452,000	\$0	\$2,452,000
Irrigation Distribution	\$0	\$1,180,000	\$0	\$1,180,000
Onsite Utilities	\$0	\$0	\$9,097,000	\$9,097,000
Offsite Roadways and Utilities	\$13,400,000	\$0	\$764,000	\$14,164,000
Professional Fees	\$1,370,000	\$2,152,000	\$1,551,000	\$5,073,000
Contingency	\$1,521,200	\$1,404,400	\$2,371,400	\$5,297,000
Total	\$16,733,200	\$15,448,400	\$26,085,400	\$58,267,000

Table 3

Tuckers Pointe

Community Development District

Sources and Uses of Funds

	Total
Sources	
Bond Proceeds:	
Par Amount	\$17,425,000.00
Funds on Hand	\$7,494,514.86
Total Sources	\$24,919,514.86
 Uses	
Project Fund Deposits:	
Project Fund	\$10,182,812.98
Refunding Escrow Cash Deposit	\$13,553,015.63
Other Fund Deposits:	
Debt Service Reserve Fund	\$623,155.00
Capitalized Interest Fund	\$0.00
Delivery Date Expenses:	
Costs of Issuance	\$212,031.25
Underwriter's Discount	\$348,500.00
Total Uses	\$24,919,514.86

Table 4

Tuckers Pointe

Community Development District

Benefit Allocation

Product Type	Assessment		ERU Weight	Assessment		Total Number of ERUs
	Area One	Area Two		Area One	Area Two	
	Number of Units	Number of Units		Number of ERUs	Number of ERUs	
Townhome	0	360	0.60	0.00	216.00	216.00
Twin Villa	0	120	0.70	0.00	84.00	84.00
SF 40'	98	187	0.80	78.40	149.60	228.00
SF 50'	196	281	1.00	196.00	281.00	477.00
SF 60'	60	87	1.20	72.00	104.40	176.40
Total	354	1,035		346.40	835.00	1,181.40

Table 5

Tuckers Pointe

Community Development District

Assessment Area One 2022 Project Costs Allocation

Product Type	Assessment Area One Number of Units	2022 Master Improvements Project Costs Assessment Allocable to Area One*	2022 Phase 1 Project Costs Assessment Allocable to Area One*	Total 2022 Project Costs Assessment Allocable to Area One	Total 2022 Project Costs Allocable to Assessment Area One Funded with Series 2022 Bonds	Total 2022 Project Costs Allocable to Assessment Area One Funded with Series 2022 Notes	Total 2022 Project Costs Allocable to Assessment Area One Contributed by the Developer
Townhome	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Twin Villa	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SF 40'	98	\$1,110,447.67	\$2,756,263.69	\$3,866,711.36	\$1,935,906.67	\$0.00	\$1,930,804.69
SF 50'	196	\$2,776,119.18	\$6,890,659.22	\$9,666,778.40	\$4,839,766.68	\$0.00	\$4,827,011.72
SF 60'	60	\$1,019,798.88	\$2,531,262.57	\$3,551,061.45	\$1,777,873.47	\$0.00	\$1,773,187.98
Total	354	\$4,906,365.74	\$12,178,185.47	\$17,084,551.21	\$8,553,546.82	\$0.00	\$8,531,004.39

Assessment Area Two 2022 Project and 2026 Project Costs Allocation

Product Type	Assessment Area Two Number of Units	2022 Master Improvements Project Costs Assessment Allocable to Area Two*	2022 Phase 1 Project and Future Phases Project Costs Assessment Allocable to Area Two*	Total Project Costs Allocable to Assessment Area Two	Total Project Costs Allocable to Assessment Area Two Funded with Series 2022 Notes	Total Project Costs Allocable to Assessment Area Two Funded with Series 2026 Bonds	Total Project Costs Allocable to Assessment Area Two Contributed by the Developer
Townhome	360	\$3,059,396.65	\$7,593,787.71	\$10,653,184.36	\$3,075,230.25	\$2,646,796.15	\$4,931,157.95
Twin Villa	120	\$1,189,765.36	\$2,953,139.66	\$4,142,905.03	\$1,195,922.88	\$980,294.87	\$1,966,687.28
SF 40'	187	\$2,118,915.46	\$5,259,401.12	\$7,378,316.57	\$2,129,881.69	\$1,833,151.41	\$3,415,283.47
SF 50'	281	\$3,980,048.42	\$9,878,955.31	\$13,859,003.72	\$4,000,646.76	\$3,443,285.74	\$6,415,071.23
SF 60'	87	\$1,478,708.38	\$3,670,330.73	\$5,149,039.11	\$1,486,361.29	\$1,279,284.81	\$2,383,393.01
Total	1,035	\$11,826,834.26	\$29,355,614.53	\$41,182,448.79	\$11,888,042.87	\$10,182,812.98	\$19,111,592.94

* Based on ERU benefit allocation in Table 4

Table 6

Tuckers Pointe

Community Development District

Series 2026 Bond Assessments Apportionment

Product Type	Assessment Area Two Number of Units	Total 2026 Project Cost/Series 2022 Note Payoff Allocation	Total Series 2026 Bond Assessments Apportionment	Series 2026 Bond Assessments Apportionment per Unit	Annual Debt Service per Unit - Principal and Interest Only	Annual Debt Service per Unit - paid on County Tax Bill in March*
Townhome	360	\$6,169,601.66	\$4,529,241.88	\$12,581.23	\$899.86	\$957.30
Twin Villa	120	\$2,285,037.65	\$1,677,496.99	\$13,979.14	\$999.85	\$1,063.67
SF 40'	187	\$4,273,020.41	\$3,136,919.37	\$16,774.97	\$1,199.82	\$1,276.40
SF 50'	281	\$8,026,194.75	\$5,892,208.18	\$20,968.71	\$1,499.77	\$1,595.50
SF 60'	87	\$2,981,974.14	\$2,189,133.57	\$25,162.45	\$1,799.73	\$1,914.60
Total	1,035	\$23,735,828.61	\$17,425,000.00			

* Includes costs of collection, early payment discount and assumes payment in **March**

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335376040	355	\$12,581.23
412335376039	356	\$12,581.23
412335376038	357	\$12,581.23
412335376037	358	\$12,581.23
412335376036	359	\$12,581.23
412335376035	360	\$12,581.23
412335376034	361	\$12,581.23
412335376033	362	\$12,581.23
412335376032	363	\$12,581.23
412335376031	364	\$12,581.23
412335376030	365	\$12,581.23
412335376029	366	\$12,581.23
412335376028	367	\$12,581.23
412335376027	368	\$12,581.23
412335376026	369	\$12,581.23
412335376025	370	\$12,581.23
412335376024	371	\$12,581.23
412335376023	372	\$12,581.23
412335376022	373	\$12,581.23
412335376021	374	\$12,581.23
412335376020	375	\$12,581.23
412335376019	376	\$12,581.23
412335376018	377	\$12,581.23
412335376017	378	\$12,581.23
412335376016	379	\$12,581.23
412335376015	380	\$12,581.23
412335376014	381	\$12,581.23
412335376013	382	\$12,581.23
412335376012	383	\$12,581.23
412335376011	384	\$12,581.23
412335376010	385	\$12,581.23
412335376009	386	\$12,581.23
412335376008	387	\$12,581.23
412335376007	388	\$12,581.23
412335376006	389	\$12,581.23
412335376005	390	\$12,581.23
412335376004	391	\$12,581.23
412335376003	392	\$12,581.23
412335376002	393	\$12,581.23
412335376001	394	\$12,581.23

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335351054	395	\$12,581.23
412335351053	396	\$12,581.23
412335351052	397	\$12,581.23
412335351051	398	\$12,581.23
412335351050	399	\$12,581.23
412335351049	400	\$12,581.23
412335351048	401	\$12,581.23
412335351047	402	\$12,581.23
412335351046	403	\$12,581.23
412335351045	404	\$12,581.23
412335351044	405	\$12,581.23
412335351043	406	\$12,581.23
412335351042	407	\$12,581.23
412335351041	408	\$12,581.23
412335351040	409	\$12,581.23
412335351039	410	\$12,581.23
412335351038	411	\$12,581.23
412335351037	412	\$12,581.23
412335351036	413	\$12,581.23
412335351035	414	\$12,581.23
412335351034	415	\$12,581.23
412335351033	416	\$12,581.23
412335351032	417	\$12,581.23
412335351031	418	\$12,581.23
412335351030	419	\$12,581.23
412335351029	420	\$12,581.23
412335351028	421	\$12,581.23
412335351027	422	\$12,581.23
412335351026	423	\$12,581.23
412335351025	424	\$12,581.23
412335351024	425	\$12,581.23
412335351023	426	\$12,581.23
412335351022	427	\$12,581.23
412335351021	428	\$12,581.23
412335351020	429	\$12,581.23
412335351019	430	\$12,581.23
412335351018	431	\$12,581.23
412335351017	432	\$12,581.23
412335351016	433	\$12,581.23
412335351015	434	\$12,581.23

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335351014	435	\$12,581.23
412335351013	436	\$12,581.23
412335351012	437	\$12,581.23
412335351011	438	\$12,581.23
412335351010	439	\$12,581.23
412335351009	440	\$12,581.23
412335351008	441	\$12,581.23
412335351007	442	\$12,581.23
412335351006	443	\$12,581.23
412335351005	444	\$12,581.23
412335351004	445	\$12,581.23
412335351003	446	\$12,581.23
412335351002	447	\$12,581.23
412335351001	448	\$12,581.23
412335351055	449	\$12,581.23
412335351056	450	\$12,581.23
412335351057	451	\$12,581.23
412335351058	452	\$12,581.23
412335351059	453	\$12,581.23
412335351060	454	\$12,581.23
412335351061	455	\$12,581.23
412335351062	456	\$12,581.23
412335351063	457	\$12,581.23
412335351064	458	\$12,581.23
412335351065	459	\$12,581.23
412335351066	460	\$12,581.23
412335351067	461	\$12,581.23
412335351068	462	\$12,581.23
412335351069	463	\$12,581.23
412335351070	464	\$12,581.23
412335351071	465	\$12,581.23
412335351072	466	\$12,581.23
412335351073	467	\$12,581.23
412335351074	468	\$12,581.23
412335351075	469	\$12,581.23
412335351076	470	\$12,581.23
412335351077	471	\$12,581.23
412335351078	472	\$12,581.23
412335351079	473	\$12,581.23
412335351080	474	\$12,581.23

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335351081	475	\$12,581.23
412335351082	476	\$12,581.23
412335351083	477	\$12,581.23
412335351084	478	\$12,581.23
412335351085	479	\$12,581.23
412335376179	480	\$12,581.23
412335376180	481	\$12,581.23
412335376181	482	\$12,581.23
412335376182	483	\$12,581.23
412335376183	484	\$12,581.23
412335376184	485	\$12,581.23
412335376185	486	\$12,581.23
412335376186	487	\$12,581.23
412335376187	488	\$12,581.23
412335376188	489	\$12,581.23
412335376189	490	\$12,581.23
412335376190	491	\$12,581.23
412335376191	492	\$12,581.23
412335376192	493	\$12,581.23
412335376193	494	\$12,581.23
412335376194	495	\$12,581.23
412335376195	496	\$12,581.23
412335376196	497	\$12,581.23
412335376197	498	\$12,581.23
412335376198	499	\$12,581.23
412335376199	500	\$12,581.23
412335376200	501	\$12,581.23
412335376201	502	\$12,581.23
412335376202	503	\$12,581.23
412335376203	504	\$12,581.23
412335376204	505	\$12,581.23
412335376205	506	\$12,581.23
412335376206	507	\$12,581.23
412335376207	508	\$12,581.23
412335376208	509	\$12,581.23
412335376209	510	\$12,581.23
412335376210	511	\$12,581.23
412335376211	512	\$12,581.23
412335376212	513	\$12,581.23
412335376213	514	\$12,581.23

Exhibit "A"

Parcel ID	Lot #	Series 2026 Bond Assessments Apportionment per Unit
412335376214	515	\$12,581.23
412335376215	516	\$12,581.23
412335376216	517	\$12,581.23
412335376217	518	\$12,581.23
412335376218	519	\$12,581.23
412335376219	520	\$12,581.23
412335376220	521	\$12,581.23
412335376221	522	\$12,581.23
412335376222	523	\$12,581.23
412335376223	524	\$12,581.23
412335376224	525	\$12,581.23
412335376225	526	\$12,581.23
412335376226	527	\$12,581.23
412335376227	528	\$12,581.23
412335376228	529	\$12,581.23
412335376229	530	\$12,581.23
412335376230	531	\$12,581.23
412335376231	532	\$12,581.23
412335376232	533	\$12,581.23
412335376233	534	\$12,581.23
412335376234	535	\$12,581.23
412335376235	536	\$12,581.23
412335376236	537	\$12,581.23
412335376237	538	\$12,581.23
412335376238	539	\$12,581.23
412335376239	540	\$12,581.23
412335376240	541	\$12,581.23
412335376241	542	\$12,581.23
412335376242	543	\$12,581.23
412335376243	544	\$12,581.23
412335376244	545	\$12,581.23
412335376245	546	\$12,581.23
412335376246	547	\$12,581.23
412335376247	548	\$12,581.23
412335376248	549	\$12,581.23
412335376249	550	\$12,581.23
412335376250	551	\$12,581.23
412335376251	552	\$12,581.23
412335376111	553	\$12,581.23
412335376112	554	\$12,581.23

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335376113	555	\$12,581.23
412335376114	556	\$12,581.23
412335376115	557	\$12,581.23
412335376116	558	\$12,581.23
412335376117	559	\$12,581.23
412335376118	560	\$12,581.23
412335376119	561	\$12,581.23
412335376120	562	\$12,581.23
412335376121	563	\$12,581.23
412335376122	564	\$12,581.23
412335376123	565	\$12,581.23
412335376124	566	\$12,581.23
412335376125	567	\$12,581.23
412335376126	568	\$12,581.23
412335376127	569	\$12,581.23
412335376128	570	\$12,581.23
412335376129	571	\$12,581.23
412335376130	572	\$12,581.23
412335376131	573	\$12,581.23
412335376132	574	\$12,581.23
412335376133	575	\$12,581.23
412335376134	576	\$12,581.23
412335376135	577	\$12,581.23
412335376136	578	\$12,581.23
412335376137	579	\$12,581.23
412335376138	580	\$12,581.23
412335376139	581	\$12,581.23
412335376140	582	\$12,581.23
412335376141	583	\$12,581.23
412335376142	584	\$12,581.23
412335376143	585	\$12,581.23
412335376144	586	\$12,581.23
412335376145	587	\$12,581.23
412335376146	588	\$12,581.23
412335376147	589	\$12,581.23
412335376148	590	\$12,581.23
412335376149	591	\$12,581.23
412335376150	592	\$12,581.23
412335376151	593	\$12,581.23
412335376152	594	\$12,581.23

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335376153	595	\$12,581.23
412335376154	596	\$12,581.23
412335376155	597	\$12,581.23
412335376156	598	\$12,581.23
412335376157	599	\$12,581.23
412335376158	600	\$12,581.23
412335376159	601	\$12,581.23
412335376160	602	\$12,581.23
412335376161	603	\$12,581.23
412335376162	604	\$12,581.23
412335376163	605	\$12,581.23
412335376164	606	\$12,581.23
412335376165	607	\$12,581.23
412335376166	608	\$12,581.23
412335376167	609	\$12,581.23
412335376168	610	\$12,581.23
412335376169	611	\$12,581.23
412335376170	612	\$12,581.23
412335376171	613	\$12,581.23
412335376172	614	\$12,581.23
412335376074	615	\$12,581.23
412335376075	616	\$12,581.23
412335376076	617	\$12,581.23
412335376077	618	\$12,581.23
412335376078	619	\$12,581.23
412335376079	620	\$12,581.23
412335376080	621	\$12,581.23
412335376081	622	\$12,581.23
412335376082	623	\$12,581.23
412335376083	624	\$12,581.23
412335376084	625	\$12,581.23
412335376085	626	\$12,581.23
412335376086	627	\$12,581.23
412335376087	628	\$12,581.23
412335376088	629	\$12,581.23
412335376089	630	\$12,581.23
412335376090	631	\$12,581.23
412335376091	632	\$12,581.23
412335376092	633	\$12,581.23
412335376093	634	\$12,581.23

Exhibit "A"

Parcel ID	Lot #	Series 2026 Bond Assessments Apportionment per Unit
412335376094	635	\$12,581.23
412335376095	636	\$12,581.23
412335376096	637	\$12,581.23
412335376097	638	\$12,581.23
412335376098	639	\$12,581.23
412335376099	640	\$12,581.23
412335376100	641	\$12,581.23
412335376101	642	\$12,581.23
412335376102	643	\$12,581.23
412335376103	644	\$12,581.23
412335376104	645	\$12,581.23
412335376105	646	\$12,581.23
412335376106	647	\$12,581.23
412335376107	648	\$12,581.23
412335376108	649	\$12,581.23
412335376109	650	\$12,581.23
412335376065	651	\$12,581.23
412335376064	652	\$12,581.23
412335376063	653	\$12,581.23
412335376062	654	\$12,581.23
412335376061	655	\$12,581.23
412335376060	656	\$12,581.23
412335376059	657	\$12,581.23
412335376058	658	\$12,581.23
412335376057	659	\$12,581.23
412335376056	660	\$12,581.23
412335376055	661	\$12,581.23
412335376054	662	\$12,581.23
412335376053	663	\$12,581.23
412335376052	664	\$12,581.23
412335376051	665	\$12,581.23
412335376050	666	\$12,581.23
412335376049	667	\$12,581.23
412335376048	668	\$12,581.23
412335376047	669	\$12,581.23
412335376046	670	\$12,581.23
412335376045	671	\$12,581.23
412335376044	672	\$12,581.23
412335376043	673	\$12,581.23
412335376042	674	\$12,581.23

Exhibit "A"

Parcel ID	Lot #	Series 2026 Bond
		Assessments Apportionment per Unit
412335351086	675	\$12,581.23
412335351087	676	\$12,581.23
412335351088	677	\$12,581.23
412335351089	678	\$12,581.23
412335351090	679	\$12,581.23
412335351091	680	\$12,581.23
412335351092	681	\$12,581.23
412335351093	682	\$12,581.23
412335351094	683	\$12,581.23
412335351095	684	\$12,581.23
412335351096	685	\$12,581.23
412335351097	686	\$12,581.23
412335351098	687	\$12,581.23
412335351099	688	\$12,581.23
412335351100	689	\$12,581.23
412335351101	690	\$12,581.23
412335351102	691	\$12,581.23
412335351103	692	\$12,581.23
412335351104	693	\$12,581.23
412335351105	694	\$12,581.23
412335351106	695	\$12,581.23
412335351107	696	\$12,581.23
412335351108	697	\$12,581.23
412335351109	698	\$12,581.23
412335351110	699	\$12,581.23
412335351111	700	\$12,581.23
412335351112	701	\$12,581.23
412335351113	702	\$12,581.23
412335351114	703	\$12,581.23
412335351115	704	\$12,581.23
412335351116	705	\$12,581.23
412335351117	706	\$12,581.23
412335351118	707	\$12,581.23
412335351119	708	\$12,581.23
412335376071	709	\$12,581.23
412335376070	710	\$12,581.23
412335376069	711	\$12,581.23
412335376068	712	\$12,581.23
412335376067	713	\$12,581.23
412335376066	714	\$12,581.23

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335401077	715	\$20,968.71
412335401078	716	\$20,968.71
412335401079	717	\$20,968.71
412335401080	718	\$20,968.71
412335401081	719	\$20,968.71
412335401082	720	\$20,968.71
412335401083	721	\$20,968.71
412335401084	722	\$20,968.71
412335401085	723	\$20,968.71
412335401086	724	\$20,968.71
412335401087	725	\$20,968.71
412335401088	726	\$20,968.71
412335401089	727	\$20,968.71
412335401090	728	\$20,968.71
412335401091	729	\$20,968.71
412335401092	730	\$20,968.71
412335401093	731	\$20,968.71
412335401094	732	\$20,968.71
412335401095	733	\$20,968.71
412335401096	734	\$20,968.71
412335401097	735	\$20,968.71
412335401098	736	\$20,968.71
412335426022	737	\$20,968.71
412335426021	738	\$20,968.71
412335426020	739	\$20,968.71
412335426019	740	\$20,968.71
412335426018	741	\$20,968.71
412335426017	742	\$20,968.71
412335426016	743	\$20,968.71
412335426015	744	\$20,968.71
412335426014	745	\$20,968.71
412335426013	746	\$20,968.71
412335426012	747	\$20,968.71
412335426011	748	\$20,968.71
412335426010	749	\$20,968.71
412335426009	750	\$20,968.71
412335276010	751	\$20,968.71
412335276011	752	\$20,968.71
412335276012	753	\$20,968.71
412335276013	754	\$20,968.71

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335276014	755	\$20,968.71
412335276015	756	\$20,968.71
412335426023	757	\$20,968.71
412335426024	758	\$20,968.71
412335426025	759	\$20,968.71
412335426026	760	\$20,968.71
412335426027	761	\$20,968.71
412335426028	762	\$20,968.71
412335426029	763	\$20,968.71
412335426030	764	\$20,968.71
412335426031	765	\$20,968.71
412335426032	766	\$20,968.71
412335426033	767	\$20,968.71
412335426034	768	\$20,968.71
412335426035	769	\$20,968.71
412335426036	770	\$20,968.71
412335426037	771	\$20,968.71
412335426038	772	\$20,968.71
412335426039	773	\$20,968.71
412335426064	774	\$20,968.71
412335426065	775	\$20,968.71
412335426066	776	\$20,968.71
412335426067	777	\$20,968.71
412335426068	778	\$20,968.71
412335426069	779	\$20,968.71
412335426070	780	\$20,968.71
412335426071	781	\$20,968.71
412335426072	782	\$20,968.71
412335426073	783	\$20,968.71
412335426074	784	\$20,968.71
412335426063	785	\$20,968.71
412335426062	786	\$20,968.71
412335426061	787	\$20,968.71
412335426060	788	\$20,968.71
412335426059	789	\$20,968.71
412335426058	790	\$20,968.71
412335426057	791	\$20,968.71
412335426056	792	\$20,968.71
412335426055	793	\$20,968.71
412335426054	794	\$20,968.71

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335426053	795	\$20,968.71
412335426052	796	\$20,968.71
412335426051	797	\$20,968.71
412335426050	798	\$20,968.71
412335426049	799	\$20,968.71
412335426048	800	\$20,968.71
412335426047	801	\$20,968.71
412335426046	802	\$20,968.71
412335426045	803	\$20,968.71
412335426044	804	\$20,968.71
412335426043	805	\$20,968.71
412335426042	806	\$20,968.71
412335426041	807	\$20,968.71
412335426040	808	\$20,968.71
412335276006	809	\$20,968.71
412335276005	810	\$20,968.71
412335276004	811	\$20,968.71
412335276008	812	\$20,968.71
412335276009	813	\$20,968.71
412335426001	814	\$20,968.71
412335426002	815	\$20,968.71
412335426003	816	\$20,968.71
412335426004	817	\$20,968.71
412335426005	818	\$20,968.71
412335426006	819	\$20,968.71
412335426007	820	\$20,968.71
412335426008	821	\$20,968.71
412335401076	822	\$20,968.71
412335401075	823	\$20,968.71
412335401074	824	\$20,968.71
412335401073	825	\$20,968.71
412335401072	826	\$20,968.71
412335401071	827	\$20,968.71
412335401070	828	\$20,968.71
412335401069	829	\$20,968.71
412335401068	830	\$20,968.71
412335401067	831	\$20,968.71
412335401066	832	\$20,968.71
412335401065	833	\$20,968.71
412335401064	834	\$20,968.71

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335401063	835	\$20,968.71
412335401062	836	\$20,968.71
412335401061	837	\$20,968.71
412335401060	838	\$20,968.71
412335401059	839	\$20,968.71
412335401058	840	\$20,968.71
412335401057	841	\$20,968.71
412335251070	842	\$20,968.71
412335251068	843	\$20,968.71
412335251069	844	\$20,968.71
412335401056	845	\$20,968.71
412335401055	846	\$20,968.71
412335401054	847	\$20,968.71
412335401053	848	\$20,968.71
412335401052	849	\$20,968.71
412335401051	850	\$20,968.71
412335401050	851	\$20,968.71
412335401049	852	\$20,968.71
412335401048	853	\$20,968.71
412335401047	854	\$20,968.71
412335401046	855	\$20,968.71
412335401045	856	\$20,968.71
412335401044	857	\$20,968.71
412335401043	858	\$20,968.71
412335401042	859	\$20,968.71
412335401041	860	\$20,968.71
412335401040	861	\$20,968.71
412335401039	862	\$20,968.71
412335401038	863	\$20,968.71
412335401037	864	\$20,968.71
412335401036	865	\$20,968.71
412335401035	866	\$20,968.71
412335401034	867	\$20,968.71
412335401033	868	\$20,968.71
412335401032	869	\$20,968.71
412335401031	870	\$20,968.71
412335401030	871	\$20,968.71
412335401029	872	\$20,968.71
412335401028	873	\$20,968.71
412335401027	874	\$20,968.71

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335401026	875	\$20,968.71
412335401025	876	\$20,968.71
412335401024	877	\$20,968.71
412335401023	878	\$20,968.71
412335401022	879	\$20,968.71
412335401021	880	\$20,968.71
412335401020	881	\$20,968.71
412335401019	882	\$20,968.71
412335401018	883	\$20,968.71
412335251067	884	\$20,968.71
412335401001	885	\$20,968.71
412335401002	886	\$20,968.71
412335401003	887	\$20,968.71
412335401004	888	\$20,968.71
412335401005	889	\$20,968.71
412335401006	890	\$20,968.71
412335401007	891	\$20,968.71
412335401008	892	\$20,968.71
412335401009	893	\$20,968.71
412335401010	894	\$20,968.71
412335401011	895	\$20,968.71
412335401012	896	\$20,968.71
412335401013	897	\$20,968.71
412335401014	898	\$20,968.71
412335401015	899	\$20,968.71
412335401016	900	\$20,968.71
412335401017	901	\$20,968.71
412335176015	902	\$16,774.97
412335176016	903	\$16,774.97
412335176017	904	\$16,774.97
412335176018	905	\$16,774.97
412335176019	906	\$16,774.97
412335176020	907	\$16,774.97
412335176021	908	\$16,774.97
412335176022	909	\$16,774.97
412335176023	910	\$16,774.97
412335176024	911	\$16,774.97
412335176025	912	\$16,774.97
412335251036	913	\$16,774.97
412335251037	914	\$16,774.97

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335251038	915	\$16,774.97
412335251039	916	\$16,774.97
412335251040	917	\$16,774.97
412335251041	918	\$16,774.97
412335251042	919	\$16,774.97
412335251043	920	\$16,774.97
412335251044	921	\$16,774.97
412335251045	922	\$16,774.97
412335251046	923	\$16,774.97
412335251047	924	\$16,774.97
412335251048	925	\$16,774.97
412335251049	926	\$16,774.97
412335251050	927	\$16,774.97
412335251051	928	\$16,774.97
412335251052	929	\$16,774.97
412335251053	930	\$16,774.97
412335251054	931	\$16,774.97
412335251055	932	\$16,774.97
412335251056	933	\$16,774.97
412335251057	934	\$16,774.97
412335251058	935	\$16,774.97
412335251059	936	\$16,774.97
412335251060	937	\$16,774.97
412335251061	938	\$16,774.97
412335251062	939	\$16,774.97
412335251063	940	\$16,774.97
412335251064	941	\$16,774.97
412335251065	942	\$16,774.97
412335251066	943	\$16,774.97
412335276007	944	\$16,774.97
412335276003	945	\$16,774.97
412335276002	946	\$16,774.97
412335276001	947	\$16,774.97
412335251035	948	\$16,774.97
412335251034	949	\$16,774.97
412335251033	950	\$16,774.97
412335251032	951	\$16,774.97
412335251031	952	\$16,774.97
412335251030	953	\$16,774.97
412335251029	954	\$16,774.97

Exhibit "A"

Parcel ID	Lot #	Series 2026 Bond Assessments Apportionment per Unit
412335251028	955	\$16,774.97
412335251027	956	\$16,774.97
412335251026	957	\$16,774.97
412335251025	958	\$16,774.97
412335251024	959	\$16,774.97
412335251023	960	\$16,774.97
412335251022	961	\$16,774.97
412335251021	962	\$16,774.97
412335251020	963	\$16,774.97
412335251019	964	\$16,774.97
412335251018	965	\$16,774.97
412335251017	966	\$16,774.97
412335251016	967	\$16,774.97
412335251015	968	\$16,774.97
412335251014	969	\$16,774.97
412335251013	970	\$16,774.97
412335251012	971	\$16,774.97
412335251011	972	\$16,774.97
412335251010	973	\$16,774.97
412335251009	974	\$16,774.97
412335251008	975	\$16,774.97
412335251007	976	\$16,774.97
412335251006	977	\$16,774.97
412335251005	978	\$16,774.97
412335251004	979	\$16,774.97
412335251003	980	\$16,774.97
412335251002	981	\$16,774.97
412335251001	982	\$16,774.97
412335176014	983	\$16,774.97
412335176013	984	\$16,774.97
412335176012	985	\$16,774.97
412335176011	986	\$16,774.97
412335176010	987	\$16,774.97
412335176009	988	\$16,774.97
412335176008	989	\$16,774.97
412335176007	990	\$16,774.97
412335176006	991	\$16,774.97
412335176005	992	\$16,774.97
412335176004	993	\$16,774.97
412335176003	994	\$16,774.97

Exhibit "A"

Series 2026 Bond Assessments Apportionment		
Parcel ID	Lot #	per Unit
412335176002	995	\$16,774.97
412335325377		\$7,397,761.73
Total		\$17,425,000.00

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10A

**AGREEMENT REGARDING THE
ACQUISITION OF CERTAIN WORK PRODUCT,
INFRASTRUCTURE AND REAL PROPERTY
(Assessment Area Two Project)**

THIS AGREEMENT REGARDING THE ACQUISITION OF CERTAIN WORK PRODUCT, INFRASTRUCTURE AND REAL PROPERTY (Assessment Area Two Project) (this “**Agreement**”) is made and entered into as of this 9th day of June, 2026, by and among **TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (the “**District**”), **LENNAR HOMES, LLC**, a Florida limited liability company (“**Developer**”), and **DRP FL 9, LLC**, a Delaware limited liability company (“**Landowner**”) (Developer and Landowner are sometimes collectively referred to herein as the “**Developer/Landowner**”).

RECITALS

WHEREAS, the District was established by Ordinance No. 2021-030 enacted by the Board of County Commissioners of Charlotte County, Florida for the purpose of planning, financing, constructing, acquiring, operating and/or maintaining certain infrastructure, including, but not limited to, roadways, water and wastewater utilities, stormwater management and control facilities, onsite and offsite roadway improvements, landscaping, irrigation and environmental and wildlife mitigation areas and other infrastructure authorized by Chapter 190, Florida Statutes; and

WHEREAS, Landowner is currently the owner of certain assessable land within Phases 2, 3 and 4 of the development within the District known as Lennar at Willow (the “**Development**”). Phases 2, 3 and 4 of the Development are generally known as “**Assessment Area Two**” and are intended to include 1,035 platted lots within the area reflected in the Engineer’s Report (defined below). Landowner has entered into a Construction Agreement with Developer pursuant to which Developer will manage the installation of certain infrastructure improvements for Assessment Area Two. In addition, Landowner has entered into an Option Agreement with Developer pursuant to which Developer has the option to purchase certain planned lots in Assessment Area Two in a series of takedowns. Developer will construct and market residential units for sale in Assessment Area Two to home purchasers. All 1,035 lots planned for Assessment Area Two are subject to the Construction Agreement and the Option Agreement; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, installation and equipping of certain public infrastructure improvements and facilities within and outside the boundaries of the District (“**CIP**”), which CIP is detailed in that certain Master Engineer’s Report for the Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. and dated August 13, 2021 (the “**Master Engineer’s Report**”), as supplemented by that certain Supplement #1 to the Master Engineer’s Report for Tuckers Pointe Community Development District dated January 28, 2022 (the “**First Supplemental Engineer’s Report**”), and as further supplemented by that certain Supplement #2 to the Master Engineer’s Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March 19, 2026 (the “**Second Supplemental Engineer’s Report**”) (the Master Engineer’s Report, the First Supplemental Engineer’s Report, and the Second Supplemental Engineer’s Report are sometimes collectively referred to herein as the “**Engineer’s Report**”). The Engineer’s Report is incorporated herein by reference. The Engineer’s Report contemplates that such public infrastructure improvements necessary to support development within the District would be undertaken in phases. As described in the Second Supplemental Engineer’s Report, the next three phases of land development within the District consist of Phases 2, 3, and 4 (comprising Assessment Area Two). The Series 2026 Bonds (defined below) will finance a portion of the costs of the CIP associated with the

development of Assessment Area Two (the “**Assessment Area Two Project**”), which Assessment Area Two Project is part of the CIP and functions as part of an integrated system of improvements benefiting the assessed lands within Assessment Area Two; and

WHEREAS, the District previously issued its Special Assessment Revenue Note, Series 2022 (Master Infrastructure Project) (the “**Series 2022 Note**”) in the original aggregate principal amount of \$13,500,000, which Series 2022 Note was issued, in part, to finance a portion of the master infrastructure improvements described in the Engineer’s Report that are allocable to and specially benefit the lands within Assessment Area Two. The District is issuing its \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two) (collectively, the “**Series 2026 Bonds**”) to provide funds for purposes including to (i) currently refund the Series 2022 Note, all of which is allocable to Assessment Area Two; and (ii) finance the costs of a portion of the Assessment Area Two Project; and

WHEREAS, the District desires to (i) acquire certain portions of the Assessment Area Two Project from the Developer/Landowner on the terms and conditions set forth herein; and/or (ii) design, construct and install certain portions of the Assessment Area Two Project on its own account; and

WHEREAS, the District has not had sufficient monies on hand to allow the District to (i) contract directly for the preparation of the necessary surveys, reports, drawings, plans, permits, specifications, and related documents which would allow the timely commencement and completion of construction of the Assessment Area Two Project (the “**Work Product**”) and (ii) undertake the actual construction and/or installation of the Assessment Area Two Project; and

WHEREAS, the District acknowledges the Developer/Landowner’s need to commence development of the lands within Phases 2, 3 and 4 within the District in an expeditious and timely manner and in order to maintain certain permits and entitlements associated with the land within Phases 2, 3 and 4 within the District; and

WHEREAS, the District will not have sufficient monies to proceed with either the preparation of the Work Product or the commencement of construction of the Assessment Area Two Project described in the Engineer’s Report until such time as the District has closed on the sale of the Series 2026 Bonds; and

WHEREAS, in order to avoid a delay in the commencement of the construction of the Assessment Area Two Project, which delay would also delay the Developer/Landowner from implementing its planned development program, the Developer has advanced, funded, commenced, and completed certain portions of the Assessment Area Two Project; and

WHEREAS, subject to Section 2.f. hereof, the Developer is under contract to create or has created the Work Product for the District and wishes to convey to the District any and all of Developer’s right, title and interest in the Work Product and provide for the parties who actually created the Work Product to allow the District to use and rely on the Work Product, as it is completed; and

WHEREAS, subject to Section 2.f. hereof, the Developer acknowledges that upon its conveyance, the District will have the right to use and rely upon the Work Product for any and all purposes and further desires to release to the District all of its right, title, and interest in and to the Work Product; and

WHEREAS, subject to Section 2.f. hereof, the District desires to acquire ownership of the completed Work Product, as well as the unrestricted right to use and rely upon the Work Product for any and all purposes; and

WHEREAS, in order to allow the District to avoid delay as a result of the lengthy process incident to the sale and closing of the Series 2026 Bonds, the Developer has commenced construction of some portions of the Assessment Area Two Project; and

WHEREAS, the Developer/Landowner agrees to convey to the District all right, title and interest in the portion of the Assessment Area Two Project completed as of each Acquisition Date (as hereinafter defined) with payment from the available net proceeds of the Series 2026 Bonds (or as otherwise provided for herein) when and if available; and

WHEREAS, some portions of the Assessment Area Two Project to be acquired by the District may include the acquisition of the Developer's/Landowner's fee simple interest in certain real property within and outside of the District as specifically described and delineated in the Engineer's Report (the "**Real Property**"); and

WHEREAS, except as to the specific acquisitions of Real Property, if any, described in the Engineer's Report, in conjunction with the acquisition of the other portions of the Assessment Area Two Project hereunder, the Developer/Landowner will convey to the District without consideration interests in certain real property sufficient to allow the District to own, operate, maintain, construct, or install the Assessment Area Two Project, if any such conveyances are appropriate, and such conveyances shall be in such a form (fee simple, perpetual easement, or other appropriate interest), as reasonably determined by the District; and

WHEREAS, the Developer/Landowner acknowledges that upon its conveyance, the District will have the right to use any real property interests conveyed (including, without limitation, the Real Property) for any and all lawful public purposes (except as provided for in this Agreement); and

WHEREAS, the District and the Developer/Landowner are entering into this Agreement to set forth the process by which the District may acquire certain portions of the Assessment Area Two Project to ensure the timely provision of the Assessment Area Two Project and development within Phases 2, 3 and 4.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Developer/Landowner agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein by this reference as a material part of this Agreement.

2. **Acquisition of Work Product Related to Assessment Area Two Project.** Subject to (i) the provisions of this Agreement, (ii) applicable legal requirements (including, without limitation, those laws and regulations governing the use of proceeds of tax exempt bonds or other indebtedness and the requisition process and certifications required by the trust indenture pursuant to which the Series 2026 Bonds are issued (the "**Trust Indenture**")), and (iii) the availability of sufficient proceeds from the Series 2026 Bonds available for acquisition hereunder, the District agrees to pay the reasonable cost incurred by the Developer in preparation of the Work Product. The Developer shall provide copies of any and all invoices, bills, receipts, or other evidence of costs incurred by the Developer for the Work Product. The parties agree to cooperate and use good faith and best efforts to undertake and complete the acquisition process contemplated by this Agreement on such date or dates as the parties may jointly agree upon (each, an "**Acquisition Date**"). The parties agree that separate or multiple Acquisition Dates may be established for any portion of the acquisitions contemplated by this Agreement. The District Engineer shall review all evidence of cost and shall certify to the District the total amount of cost, which in the District Engineer's

sole opinion, is reasonable for the Work Product but in no event in excess of the lower of its actual cost or its reasonable fair market value. In the absence of evidence to the contrary, the actual cost of any or all of the Work Product shall be deemed to be its reasonable fair market value. The District Engineer's opinion as to cost shall be set forth in a District Engineer's certificate that shall, at the applicable time set forth herein, accompany or be part of the requisition for any Series 2026 Bond funds from the District's Trustee for the Series 2026 Bonds (the "**Trustee**"). In the event that the Developer disputes the District Engineer's opinion as to cost, the District and the Developer agree to use good faith efforts to resolve such dispute. If the parties are unable to resolve any such dispute, the parties agree to jointly select a third party engineer whose decision as to any such dispute shall be binding upon the parties. Such a decision by a third-party engineer shall be set forth in an engineer's affidavit that shall accompany the requisition for the funds from the Trustee. The parties acknowledge that the Work Product is being acquired for use by the District in connection with the construction and/or acquisition, and thereafter the applicable operation and maintenance, of the Assessment Area Two Project. As to acquisition of Work Product, the following shall apply:

a. Payment for Work Product described herein and contemplated by this Agreement shall be payable solely from the net proceeds of the Series 2026 Bonds available for that purpose at the times and in the manner provided in the Trust Indenture. The District shall not be obligated to expend any other funds for Work Product. Notwithstanding anything to the contrary, available net proceeds of the Series 2026 Bonds shall also mean monies released from the Series 2026 Reserve Account to the Series 2026 Acquisition and Construction Account upon satisfaction of the 2026 Reserve Account Release Condition #1 and/or 2026 Reserve Account Release Condition #2 (as such terms are defined in the Trust Indenture).

b. Subject to the provisions of Section 5, the Developer agrees to convey to the District the Work Product upon payment of the sums determined to be reasonable by the District Engineer (but in no event in excess of the lower of its actual cost or its reasonable fair market value) and approved by the District pursuant to and as set forth in this Agreement. The parties agree to execute such documentation as may be reasonably required to convey the same.

c. Subject to Section 2.f. hereof, the Developer agrees to release to the District all right, title, and interest which the Developer may have in and to the above described Work Product, as well as all common law, statutory, and other reserved rights, including all copyrights in the Work Product and extensions and renewals thereof under United States law and throughout the world, and all publication rights and all subsidiary rights and other rights in and to the Work Product in all forms, mediums, and media, now known or hereinafter devised. To the extent determined necessary by the District, the Developer shall obtain, to the extent reasonably possible, all required releases from any professional providing services in connection with the Work Product to enable the District to use and rely upon the Work Product. Such releases may include, but are not limited to, any architectural, engineering, or other professional services. Such releases shall be provided in a timely manner in the sole discretion of the District.

d. The Developer acknowledges the District's right to use and rely upon the Work Product for any and all purposes.

e. The Developer agrees to provide or cause the parties responsible for preparing the Work Product to provide to the District, to the extent reasonably possible, either by assignment or directly from such third parties as may be necessary and desirable to the mutual satisfaction of the parties hereto, a warranty that the Work Product is fit for the purposes to which it will be put by the District, as contemplated by the Engineer's Report. Nothing herein shall be construed or interpreted to create a warranty by the Developer of any Work Product produced by an independent third party.

f. The District agrees to allow the Developer/Landowner access to and use of the Work Product without the payment of any fee by the Developer/Landowner. However, to the extent the Developer/Landowner's access to and use of the Work Product causes the District to incur any cost or expense, such as copying costs, the Developer/Landowner agrees to pay such cost or expense.

3. Acquisition of the Public Infrastructure Components of the Assessment Area Two Project. The Developer has constructed, is constructing, or is under contract to construct and complete certain public infrastructure portions of the Assessment Area Two Project. Subject to (i) the provisions of this Agreement, (ii) applicable legal requirements (including, without limitation, those laws and regulations governing the use of proceeds of tax exempt bonds or other indebtedness and the requisition process and certifications required by the Trust Indenture), and (iii) the availability of proceeds from the Series 2026 Bonds available for acquisition hereunder, the District agrees to acquire the Assessment Area Two Project including, but not limited to, those portions of the Assessment Area Two Project that have been completed prior to the issuance of the Series 2026 Bonds. When a portion of the Assessment Area Two Project is ready for conveyance by the Developer/Landowner to the District, the Developer shall notify the District in writing, describing the nature of the improvement, its general location, and its estimated cost. The Developer/Landowner agrees to provide, at or prior to the applicable Acquisition Date, the following: (i) documentation of actual costs paid; (ii) instruments of conveyance such as warranty bills of sale or such other instruments from the Developer/Landowner as may be requested by the District; (iii) evidence of title acceptable to the District, describing the nature of Developer/Landowner's rights or interest in the portions of the Assessment Area Two Project being conveyed, and stating that the applicable portions of the Assessment Area Two Project are free and clear of all liens, mortgages, and all other encumbrances that render title unmarketable; (iv) evidence that all governmental permits and approvals necessary to install the applicable portion of the Assessment Area Two Project have been obtained and that the applicable portion of the Assessment Area Two Project has been built in compliance with such permits and approvals; and (v) any other releases, indemnifications or documentation as may be reasonably requested by the District or District Counsel. The District Engineer in consultation with the District's Counsel shall determine in writing whether the infrastructure to be conveyed is a part of the Assessment Area Two Project contemplated by the Engineer's Report. If determined part of the Assessment Area Two Project, the District Engineer shall provide the Developer/Landowner with a list of items necessary to complete the acquisition. Each such acquisition shall also be subject to the engineering review and certification process in the same manner described in Section 2 above relating to Work Product.

a. The District Manager shall determine, in writing, whether the District has, based upon the Developer's estimate of cost, sufficient unencumbered funds to acquire the portion of the Assessment Area Two Project intended to be acquired by the District, subject to the provisions of Section 5. Payment for the Assessment Area Two Project described herein and contemplated by this Agreement shall be payable solely from the proceeds of the Series 2026 Bonds available for that purpose at the times and in the manner provided in the Trust Indenture. The District shall not be obligated to expend any other funds for the Assessment Area Two Project or issue any additional bonds.

b. All documentation regarding any acquisition (e.g., bills of sale, receipts, maintenance bonds, as-builts, evidence of costs, deeds or easements, etc.) shall be to the reasonable satisfaction of the District Engineer on behalf of the District. If any item acquired is to be conveyed to a third-party governmental body by the District, then the Developer/Landowner agrees to cooperate and provide such certifications or documents as may be required by that governmental body, if any.

c. Subject to the provisions of Section 5, the District Engineer shall certify as to the cost of any improvement built or constructed by or at the direction of the Developer/Landowner, and the

District shall pay no more than the actual cost incurred, or the reasonable fair market cost of the improvement, whichever is less, as determined by the District Engineer.

d. At the time of conveyance by the Developer/Landowner of the Developer's/Landowner's rights or interest in any portion of the Assessment Area Two Project (not constituting Work Product), the portion of the Assessment Area Two Project being conveyed shall be completed and in good condition, free from defects, as determined in writing by the District Engineer; and Developer shall warrant to the District and any government entity to which the applicable portion of the Assessment Area Two Project may be conveyed by the District (or, if acceptable to the District, provide such warranty directly from the applicable contractor), guaranteeing the applicable portion of the Assessment Area Two Project against defects in materials, equipment or construction for a period of one (1) year from the date of conveyance.

e. The Developer/Landowner agrees to cooperate fully in the transfer of any permits to the District or a governmental entity with maintenance obligations for any portion of the Assessment Area Two Project conveyed pursuant to this Agreement.

f. In connection with the acquisition of the Assessment Area Two Project, the Developer/Landowner will convey to the District interests in real property sufficient to allow the District to own, operate, maintain, construct, or install the Assessment Area Two Project, if any such conveyances are appropriate, and such conveyances shall be in such a form (fee simple, perpetual easement, or other appropriate interest), as reasonably determined by the District. This subsection will not apply to the acquisition of specific portions of Real Property described in the Engineer's Report. Section 4 below will apply with respect to said Real Property. However, any other real property interests necessary for the functioning of the Assessment Area Two Project to be acquired under this Section and to maintain the tax-exempt status of the Series 2026 Bonds (it being acknowledged that all portions of the Assessment Area Two Project must be located on governmentally owned property, in perpetual public easements or rights-of-way) shall be reviewed and conveyed in accordance with the provisions herein. The District agrees to accept the dedication or conveyance of some or all of the real property over which the Assessment Area Two Project has been or will be constructed or which otherwise facilitates the operation and maintenance of the Assessment Area Two Project that will be owned by the District. Such dedication or conveyance shall be at no cost to the District. The Developer/Landowner agrees to provide to the District the following: (i) appropriate special warranty deeds or other instruments of conveyance acceptable to the District; (ii) evidence of title reasonably acceptable to the District, describing the nature of Developer's/Landowner's rights or interest in the Assessment Area Two Project and associated real property interests being conveyed, and stating that the Assessment Area Two Project and any associated real property interests are free and clear of all liens, mortgages, and all other encumbrances that render title unmarketable; and (iii) legal descriptions, whether by metes and bounds or other reference to plats or recorded data to the satisfaction of the District. The Developer/Landowner and the District agree that reasonable future adjustments to the legal descriptions may be made in order to accurately describe lands conveyed to the District and lands that remain in the Developer's/Landowner's ownership. The parties agree to cooperate and act in good faith in relation to any such adjustment(s) to legal descriptions. The parties agree that any land transfers made to accommodate such adjustments shall be accomplished by an exchange with the District receiving at least an equivalent amount of property as part of the adjustment; provided, however, no land transfer shall be accomplished if the transfer would impact the use of the Assessment Area Two Project as certified by the District Engineer or the tax-exempt status of the Series 2026 Bonds. In the event the District does not receive at least the equivalent amount of property and provided the District paid more than nominal consideration for the acquisition of the subject real property, the Developer/Landowner will, in addition, pay to the District the appraised value for the acreage that the District did not receive in exchange. The party requesting such adjustment shall pay any transaction costs resulting from the adjustment, including but not limited to taxes, title insurance, recording fees or other costs. The District may, in its discretion,

require title insurance on any real property conveyed pursuant to this Agreement, which cost shall be borne by the Developer/Landowner. The Developer/Landowner agrees that it has, or shall at the time of conveyance provide, good, marketable and insurable title to the real property to be acquired.

4. Acquisition of Real Property.

Subject to (i) the provisions of this Agreement, (ii) applicable legal requirements (including, without limitation, those laws and regulations governing the use of proceeds of tax-exempt bonds or other indebtedness), and (iii) the availability of proceeds from the Series 2026 Bonds available for acquisition hereunder, if applicable, the District agrees to acquire certain Real Property to the extent described in the Engineer's Report. The Developer/Landowner shall convey any such Real Property to the District by special warranty deed. The conveyance of any Real Property by the Developer/Landowner to the District will be together with all rights, privileges, tenements, hereditaments and appurtenances pertaining thereto. Prior to any such conveyance, the Developer/Landowner shall provide the District with evidence of title acceptable to the District as to its fee simple ownership of the Real Property and showing that the Real Property is free and clear of all liens, mortgages, and all other encumbrances that render title unmarketable. The District may, in its discretion, require title insurance on any real property conveyed pursuant to this Agreement, which cost shall be borne by the Developer/Landowner. The Developer/Landowner agrees that it has, or shall provide, good, marketable and insurable title to any Real Property to be acquired that shall be free from all liens, mortgages and encumbrances. In the event a title search reveals exceptions to title which render title unmarketable or that, in the District's reasonable discretion, would materially interfere with the District's use of such Real Property, the Developer/Landowner shall cure such defects at no expense to the District. The amount the District shall pay the Developer/Landowner for the acquisition of Real Property shall be the lower of the Developer's/Landowner's actual cost of the Real Property or its reasonable fair market value as determined by no less than one appraisal that shall be obtained by the District and performed by such appraiser(s) selected by the District.

b. The Developer/Landowner and the District agree that reasonable future adjustments to the legal descriptions for any real property conveyed under this Section may be made in order to accurately describe lands conveyed to the District and lands that remain in the Developer's/Landowner's ownership. The parties agree to cooperate and act in good faith in relation to any such adjustment(s) to legal descriptions. The parties agree that any land transfers made to accommodate such adjustments shall be accomplished by an exchange with the District receiving at least an equivalent amount of property as part of the adjustment; provided, however, no land transfer shall be accomplished if the same would impact the use of the Assessment Area Two Project as certified by the District Engineer or the tax-exempt status of the Series 2026 Bonds. In the event the District does not receive at least the equivalent amount of property, the Developer/Landowner will in addition pay the appraised value for the acreage that the District did not receive in exchange. The party requesting such adjustment shall pay any transaction costs resulting from the adjustment, including but not limited to taxes, title insurance, recording fees or other costs.

5. Payment by District. Payment for the applicable portion of the Assessment Area Two Project described herein and contemplated by this Agreement shall be payable solely from the proceeds of the Series 2026 Bonds available for that purpose at the times and in the manner provided in the Trust Indenture. To the extent any portions of the Assessment Area Two Project are acquired by the District in advance of proceeds of Series 2026 Bonds described above being available to pay all or a portion of the costs certified by the District Engineer for such portions of the Assessment Area Two Project ("**Advanced Improvements**"), then the following conditions shall apply as to such Advanced Improvements: (i) no amounts shall be due from the District to the Developer and/or Landowner, as applicable, at the time of the transfer of the Advanced Improvements to the District; (ii) the District and the Developer and/or Landowner

agree to take such action as is reasonably necessary to memorialize the costs certified by the District Engineer for any such Advanced Improvements; provided, however, that the actual cost of the District will be finally determined and certified by the District Engineer at the time of issuance of Series 2026 Bonds; (iii) within forty-five (45) days after receipt of sufficient funds by the District consistent with this Section for the Advanced Improvements from the issuance of the Series 2026 Bonds, the District shall pay the cost certified by the District Engineer to the Developer/Landowner; provided, however, in the event the District's bond counsel determines that any costs for the Advanced Improvements are not qualified costs for any reason including, but not limited to federal tax restrictions imposed on tax-exempt financing, the District shall not be obligated to pay for such portion of the Advanced Improvements; and (iv) the Developer/Landowner acknowledges that it may be determined by the District that not all Advanced Improvements will constitute qualified costs and/or there may not be sufficient funds available from the issuance of the Series 2026 Bonds or satisfaction of the 2026 Reserve Account Release Condition #1 or 2026 Reserve Account Release Condition #2 described in the Trust Indenture for the reimbursement of all or a portion of the costs of such Advanced Improvements, and, notwithstanding anything in this Agreement to the contrary, the District's payment obligations will be limited consistent with this Section to the extent such Advanced Improvements are qualified costs and proceeds are available from the Series 2026 Bonds actually issued. Nothing herein shall cause or be construed to require or otherwise commit the District to issue additional bonds or indebtedness to provide funds for any portion of the Advanced Improvements or to issue other indebtedness of any particular amount. If within three (3) years after the Effective Date (defined below), the District does not or cannot issue the Series 2026 Bonds for any reason to pay for any Advanced Improvements, and, thus does not pay the Developer/Landowner the acquisition price for such Advanced Improvements, then the parties agree that the District shall have no payment obligation whatsoever for the Advanced Improvements.

6. Limitation on Acquisitions/Completion Agreement.

a. The Developer/Landowner and the District agree and acknowledge that any and all acquisitions of the Assessment Area Two Project, including Work Product contemplated as part of the Assessment Area Two Project, shall be limited to those items which may legally be acquired by the District in conformance with all applicable state and federal laws and regulations, as determined by the District, in its sole and exclusive discretion, and that nothing herein shall be deemed or construed to require the acquisition of any item in contravention of these authorities.

b. It is acknowledged by the parties that the Series 2026 Bonds will provide only a portion of the funds necessary to complete the Assessment Area Two Project described in the Engineer's Report. As such, in connection with the sale and issuance of the Series 2026 Bonds, the Developer is simultaneously entering into that certain Agreement Regarding the Completion of Certain Improvements (Assessment Area Two Project) with the District (the "**Completion Agreement**") whereby the Developer agrees to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete or cause to be completed, the Assessment Area Two Project described in the Engineer's Report which remain unfunded by the Series 2026 Bonds, subject to the terms and conditions of the Completion Agreement.

7. Taxes, Assessments, and Costs.

a. Taxes, assessments and costs resulting from Agreement. The Developer/Landowner agrees to indemnify the District from and make payment for any and all taxes (ad valorem, personal property, intangibles, or otherwise), non-ad valorem assessments, and costs which may be imposed upon the District, or which the District is legally obligated to pay, as a result of the parties entering into this Agreement, if any, whether such taxes, assessments, or costs are imposed upon the

District's property or property interest, or the Developer's/Landowner's property or property interest, or any other such expense.

b. Taxes and assessments on property being acquired. The District is an exempt governmental unit acquiring property pursuant to this Agreement for use exclusively for public purposes. Accordingly, in accordance with Florida law, the Developer/Landowner agrees to place in escrow with the Charlotte County Tax Collector an amount equal to the current ad valorem taxes and non-ad valorem assessments (with the exception of those ad valorem taxes and non-ad valorem assessments levied by the District) prorated to the date of transfer of title, based upon the expected assessment and millage rates giving effect to the greatest discount available for early payment.

1. If and only to the extent the property acquired by the District is subject to ad valorem taxes or non-ad valorem assessments, the Developer/Landowner agrees to reimburse the District for payment, or pay on its behalf, any and all ad valorem taxes and non-ad valorem assessments imposed during the calendar year in which each parcel of property is conveyed that are incurred by the District after the District's acquisition. For example, if the District acquires property in June 2026, the Developer/Landowner shall escrow with Charlotte County the pro rata amount of taxes due for the tax bill payable in November 2026. If any additional taxes are imposed on the District's property in 2026 in excess of such escrow, then the Developer/Landowner agrees to reimburse the District for that additional amount.
2. Nothing in this Agreement shall prevent the District from asserting any rights to challenge any taxes or assessments imposed, if any, on any property of the District.

c. Notice. The parties agree to provide written notice to the other within ten (10) calendar days of receipt of any notice of potential or actual taxes, assessments, or costs, as a result of any transaction pursuant to this Agreement, or notice of any other taxes, assessments, or costs imposed on the property acquired by the District as described in subsection b. above. The Developer/Landowner covenants to make any payments due hereunder in a timely manner in accordance with Florida law. In the event that the Developer/Landowner fails to make timely payment of any such taxes or costs, the Developer/Landowner acknowledges the District's right to make such payment. If the District makes such payment, the Developer/Landowner agrees to reimburse the District within thirty (30) calendar days of receiving notice of such payment, and to include in such reimbursement any fees, costs, penalties, or other expenses which accrued to the District as a result of making such a payment, including interest at the maximum rate allowed by law from the date of the payment made by the District.

d. Tax liability not created. Nothing herein is intended to create or shall create any new or additional tax liability on behalf of the Developer/Landowner (other than the special assessments levied by the District) or the District. Furthermore, the parties reserve all respective rights to challenge, pay under protest, contest or litigate the imposition of any tax, assessment, or cost in good faith they believe is unlawfully or inequitably imposed and agree to cooperate in good faith in the challenge of any such imposition.

8. Default. A default by any party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages and/or specific performance; provided, however, in no event shall either party be entitled to any consequential, punitive, exemplary or special damage awards.

9. Indemnification. For all actions or activities which occur prior to the date of the acquisition or assignment of the relevant portion of the Assessment Area Two Project hereunder, the

Developer agrees to indemnify and hold harmless the District and its officers, staff, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or claims of any nature arising out of, or in connection with, this Agreement or the use by the Developer, its officers, agents, employees, invitees or affiliates, of the applicable portion of the Assessment Area Two Project, including litigation or any appellate proceedings with respect thereto, irrespective of the date of the initiation or notice of the claim, suit, etc.; provided, however, that the Developer shall not indemnify the District for a default by the District under this Agreement.

10. Enforcement of Agreement. In the event that any 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 others all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

11. Entire Agreement. This instrument shall constitute the final and complete expression of this Agreement between the District, the Developer, and the Landowner relating to the subject matter of this Agreement.

12. Amendments. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by all parties hereto. No material amendment to this Agreement shall be made without the prior written consent of the Trustee on behalf of and at the written direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding.

13. Authorization. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Developer/Landowner. The District and the Developer/Landowner have complied with all the requirements of law. The District and the Developer/Landowner have full power and authority to comply with the terms and provisions of this instrument.

14. Notices. All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be either (i) delivered personally to the other parties; (ii) sent by commercial courier, delivery service or U.S. mail; or (iii) email, addressed to the other parties at the addresses set forth below (or to such other place as any party may by notice to the others specify). Notice will be considered given when received, except that if delivery is not accepted, notice will be considered given on the date of such non-acceptance. Legal counsel may deliver notice on behalf of the party represented. Initial addresses for the parties include:

If to District: Tuckers Pointe Community
Development District
c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager
adamsc@whhassociates.com

With a copy to: Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, Florida 34103
Attn: Gregory L. Urbancic, Esq.
gurbancic@cyklawfirm.com

If to Developer: Lennar Homes, LLC
10481 Six Mile Cypress Parkway
Fort Myers, Florida 33966
Attn: Scott Edwards and Terry Kirschner
Scott.Edwards@Lennar.com
Terry.Kirschner@Lennar.com

With a copy to: Pavese Law Firm
1833 Hendry Street
Fort Myers, Florida 33901
Attn: Charles Mann, Esq.
CharlesMann@paveselaw.com

If to Landowner: DRP FL 9, LLC,
a Delaware limited liability company
c/o DW General Partner, LLC
520 Madison Ave, 21st FL
New York, NY 10022
Attn: Marc Valdes

With a copy to: Fox Rothschild LLP
33 South 6th St., Ste. # 3600
Minneapolis, MN 55402
Attn: David Galle, Esq.
dgalle@foxrothschild.com

The addressees and addresses for the purpose of this Section may be changed by either party by giving written notice of such change to the other party in the manner provided herein. For the purpose of changing such addresses or addressees only, unless and until such written notice is received, the last addressee and respective address stated herein shall be deemed to continue in effect for all purposes.

15. Joint and Several Liability. If there is more than one person or entity that is the “Developer/Landowner” under this Agreement, then each person or entity shall be jointly and severally liable for any and all of the obligations of the Developer/Landowner under this Agreement. If there is more than one person or entity that is the “Developer/Landowner” under this Agreement, then the knowledge, approval or consent of one person or entity will be deemed to be the knowledge, approval and consent of all persons or entities that are “Developer/Landowner.”

16. Arm’s Length Transaction. This Agreement has been negotiated fully between the District and the Developer/Landowner as an arm’s length transaction. All parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against any party hereto.

17. Third-Party Beneficiaries. Except as otherwise expressly provided in this Section, this Agreement is solely for the benefit of the District and the Developer/Landowner and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this

Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or entity other than the District and the Developer/Landowner any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Developer/Landowner and their respective representatives, successors, and assigns. Notwithstanding the foregoing, the Trustee, on behalf of the holders of the Series 2026 Bonds, shall be a direct third-party beneficiary of the terms and conditions of this Agreement and shall be entitled to enforce the Developer/Landowner's obligations hereunder. The Trustee, however, shall not be deemed to have assumed any obligation as a result of this Agreement.

18. Assignment. Neither the District nor the Developer/Landowner may assign this Agreement without the prior written approval of the other party hereto and the Trustee for and at the written direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding.

19. Applicable Law and Venue. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in Charlotte County, Florida.

20. Effective Date. This Agreement shall be effective upon execution by both the District and the Developer/Landowner as of the date set forth in the first paragraph of this Agreement (the "**Effective Date**").

21. Termination. This Agreement may be terminated by the District without penalty in the event that the District does not issue its proposed Series 2026 Bonds within three (3) years from the Effective Date.

22. Public Records. The Developer/Landowner understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and will be treated as such in accordance with Florida law.

23. Severability. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

24. Limitations on Governmental Liability. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third-party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

25. Headings for Convenience Only. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

26. Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

DISTRICT:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Chesley E. Adams, Jr., Secretary

By: _____
Michelle Tucker, Chair

DEVELOPER:

LENNAR HOMES, LLC,
a Florida limited liability company

By: _____

Name: _____

Title: _____

LANDOWNER:

DRP FL 9, LLC,
a Delaware limited liability company

By: _____

Name: _____

Title: _____

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10B

**AGREEMENT REGARDING THE
COMPLETION OF CERTAIN IMPROVEMENTS
(Assessment Area Two Project)**

THIS AGREEMENT REGARDING THE COMPLETION OF CERTAIN IMPROVEMENTS (Assessment Area Two Project) (this “**Agreement**”) is made and entered into as of this 9th day of June, 2026, by and between **TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (the “**District**”), and **LENNAR HOMES, LLC**, a Florida limited liability company (the “**Developer**”).

RECITALS

WHEREAS, the District was established by Ordinance No. 2021-030, enacted by the Board of County Commissioners of Charlotte County, Florida pursuant to the provisions of Chapter 190, Florida Statutes (the “**Act**”); and

WHEREAS, the Act authorizes the District to issue bonds for the purposes, among others, of planning, financing, constructing, operating and/or maintaining certain infrastructure, including, but not limited to, water, wastewater and irrigation utilities, earthwork and clearing for storm water management and storm water management facilities and other infrastructure authorized by the Act within or without the boundaries of the District; and

WHEREAS, DRP FL 9, LLC, a Delaware limited liability company (the “**Landowner**”), is currently the owner of certain assessable land within Phases 2, 3 and 4 of the development within the District known as Lennar at Willow (the “**Development**”). Phases 2, 3 and 4 of the Development are generally known as “**Assessment Area Two**” and are intended to include 1,035 platted lots within the area reflected in the Engineer’s Report (defined below). Landowner has entered into a Construction Agreement with Developer pursuant to which Developer will manage the installation of certain infrastructure improvements for Assessment Area Two. In addition, Landowner has entered into an Option Agreement with Developer pursuant to which Developer has the option to purchase certain planned lots in Assessment Area Two in a series of takedowns. Developer will construct and market residential units for sale in Assessment Area Two to home purchasers. All 1,035 lots planned for Assessment Area Two are subject to the Construction Agreement and the Option Agreement; and

WHEREAS, the District is issuing its Series 2026 Bonds (as defined below) as described in a Limited Offering Memorandum dated as of May 19, 2026 (“**LOM**”); and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, installation and equipping of certain public infrastructure improvements and facilities within and outside the boundaries of the District (“**CIP**”), which CIP is detailed in that certain Master Engineer’s Report for the Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. and dated August 13, 2021 (the “**Master Engineer’s Report**”), as supplemented by that certain Supplement #1 to the Master Engineer’s Report for Tuckers Pointe Community Development District dated January 28, 2022 (the “**First Supplemental Engineer’s Report**”), and as further supplemented by that certain Supplement #2 to the Master Engineer’s Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March 19, 2026 (the “**Second Supplemental Engineer’s Report**”) (the Master Engineer’s Report, the First Supplemental Engineer’s Report, and the Second Supplemental Engineer’s Report are sometimes collectively referred to herein as the “**Engineer’s Report**”).

The Engineer's Report is incorporated herein by reference. The Engineer's Report contemplates that such public infrastructure improvements necessary to support development within the District would be undertaken in phases. As described in the Second Supplemental Engineer's Report, the next three phases of land development within the District consist of Phases 2, 3, and 4 (comprising Assessment Area Two). The Series 2026 Bonds (defined below) will finance a portion of the costs of the CIP associated with the development of Assessment Area Two (the "**Assessment Area Two Project**"), which Assessment Area Two Project is part of the CIP and functions as part of an integrated system of improvements benefiting the assessed lands within Assessment Area Two; and

WHEREAS, the Engineer's Report estimates the cost of the Assessment Area Two Project to be approximately \$26,085,400; and

WHEREAS, the District has imposed special assessments on Assessment Area Two, which is a portion of the assessable property within the District, to secure financing for the construction or acquisition of the public infrastructure improvements for the District's CIP, including the Assessment Area Two Project, and has validated not to exceed \$70,660,000 in special assessment bonds to fund the planning, design, permitting, construction and/or acquisition of improvements including, but not limited to, the Assessment Area Two Project; and

WHEREAS, the District previously issued its Special Assessment Revenue Note, Series 2022 (Master Infrastructure Project) (the "**Series 2022 Note**") in the original aggregate principal amount of \$13,500,000, which Series 2022 Note was issued, in part, to finance a portion of the master infrastructure improvements described in the Engineer's Report that are allocable to and specially benefit the lands within Assessment Area Two. The District is issuing its \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two) (collectively, the "**Series 2026 Bonds**") to provide funds for purposes including to (i) currently refund the Series 2022 Note, all of which is allocable to Assessment Area Two; and (ii) finance the costs of a portion of the Assessment Area Two Project; and

WHEREAS, in order to induce the District to acquire a portion of the Assessment Area Two Project, and to ensure the balance of the Assessment Area Two Project is fully completed and/or funding is available in a timely manner to provide for its construction and completion, the parties desire to enter into this Agreement.

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

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein by this reference as a material part of this Agreement.

2. **Completion of Improvements.** The Developer and the District agree and acknowledge that the District's proposed Series 2026 Bonds (including moneys released from the applicable reserve account relating to the Series 2026 Bonds) will provide only a portion of the funds necessary to complete the Assessment Area Two Project described in the Engineer's Report. Therefore, the Developer hereby agrees to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete or cause to be completed, those portions of the Assessment Area Two Project described in the Engineer's Report that remain unfunded including, but not limited to, out of pocket, actual administrative, legal, warranty, engineering, permitting or other related soft costs incurred by the District (the "**Remaining Improvements**"). The Developer agrees that it will complete

the Assessment Area Two Project, or provide funds or cause funds to be provided to the District in an amount sufficient to allow the District to complete the Assessment Area Two Project, no later than three (3) years after the date the Series 2026 Bonds are issued (“**Completion Deadline**”). The District may, in accordance with subsection c. below, issue additional bonds or indebtedness to provide funds for any portion of the Remaining Improvements, but nothing herein shall be construed, or cause to be construed, to require the District to issue additional bonds or indebtedness to provide funds for any portion of the Remaining Improvements. The District and Developer hereby acknowledge and agree that the District’s execution of this Agreement constitutes the manner and means by which the District has elected to provide any and all portions of the Remaining Improvements.

a. When all or any portion of the Remaining Improvements are the subject of an existing District contract, the Developer shall provide funds directly to the contractor or cause funds to be provided directly to the District in an amount sufficient to complete the Remaining Improvements pursuant to such existing contract (including change orders thereto) or pursuant to a future contract.

b. When any portion of the Remaining Improvements is not the subject of an existing District contract, the Developer may choose to complete, cause to be completed, provide funds or cause funds to be provided to the District in an amount sufficient (as determined by the District Engineer) to allow the District to complete or cause to be completed, those Remaining Improvements, so long as the District’s Board of Supervisors determines that the option selected by the Developer will not adversely impact the District and is in the District’s best interests, as determined by the Board of Supervisors. To the extent the District’s Board of Supervisors determines the option selected by the Developer will adversely impact the District and/or is not in the District’s best interests, the Developer shall complete said portion of the Remaining Improvements in the manner requested by the District.

c. The parties agree that any funds provided by the Developer to fund the Remaining Improvements and/or the District’s acquisition of the Remaining Improvements from the Developer may be payable from the proceeds of any future issuance of bonds that may be, but shall not be required to be, issued by the District (i.e., other than the Series 2026 Bonds); provided that such repayment of said future issuance of bonds is payable solely from special assessments properly levied on real property within the District benefitted by such Remaining Improvements and provided such issuance is not prohibited by the Master Trust Indenture dated as of February 1, 2022 between the District and U.S. Bank Trust Company, National Association, as trustee (the “**Trustee**”) as supplemented by that certain Third Supplemental Trust Indenture between the District and the Trustee dated as of June 1, 2026 (“**Third Supplemental Trust Indenture**”). Within forty-five (45) days after receipt of sufficient funds by the District for the Remaining Improvements from the issuance of such future bonds, the District, may at its sole discretion, pay the acquisition price to the Developer in full pursuant to a separate acquisition agreement between the parties, exclusive of interest, based upon actual costs certified by the District Engineer for the Remaining Improvements; provided, however, that in the event the District’s bond counsel determines that any such monies advanced or expenses incurred for any portion of the Remaining Improvements are not qualified costs for any reason including, but not limited to, federal tax restrictions imposed on tax-exempt financing, the District shall not be obligated to pay for such portion of the Remaining Improvements. Nothing herein shall cause or be construed to require the District to issue additional bonds or indebtedness to provide funds for any portion of the Remaining Improvements. If within three (3) years after the date of this Agreement, the District does not or cannot issue such future bonds, and, thus does not pay the Developer the acquisition price for the Remaining Improvements advanced hereunder, then the parties agree that the District shall have no payment obligation whatsoever.

d. The parties hereto recognize that additional proceeds from the Series 2026 Bonds may become available upon satisfaction of the 2026 Reserve Account Release Condition #1 or 2026 Reserve

Account Release Condition #2 as defined and described in the Third Supplemental Trust Indenture and may be used to fund the Remaining Improvements.

3. Other Conditions and Acknowledgments.

a. The District and the Developer agree and acknowledge that the exact location, size, configuration and composition of the Assessment Area Two Project described in the Engineer's Report may change from that described in the Engineer's Report, depending upon final design of the development, permitting or other regulatory requirements over time, or other factors. Material changes to the Assessment Area Two Project shall be made by a written amendment to the Engineer's Report, which shall include an estimate of the cost of the changes. Material changes to the Assessment Area Two Project shall require the prior written consent of the Trustee for the Series 2026 Bonds acting at the direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding. For purposes of this Agreement, a change to the Assessment Area Two Project shall be deemed "material" if it reduces or alters the amount of infrastructure necessary to fully develop Phases 2, 3, and 4 of the Development or adversely affects the ability of the District to pay debt service on the Series 2026 Bonds.

b. The District and the Developer agree and acknowledge that any and all portions of the Remaining Improvements that are constructed, or caused to be constructed, by the Developer shall be conveyed to the District to be owned by the District or for possible conveyance by the District to such other appropriate unit of local government as is designated in the Engineer's Report or required by governmental regulation or development approval. All conveyances of infrastructure intended to be further conveyed to another unit of local government shall be completed and transferred in accordance with any applicable requirements of the appropriate unit of local government.

c. Notwithstanding anything to the contrary contained in this Agreement, the payment or performance by the Developer of its completion obligations hereunder is expressly subject to, dependent and conditioned upon (i) the issuance of \$17,425,000 par amount of Series 2026 Bonds and use of a portion of the net proceeds thereof to acquire or construct a portion of the Assessment Area Two Project described in the Engineer's Report and the LOM, or to refund the Series 2022 Note, the proceeds of which were used to finance a portion of the master infrastructure improvements allocable to and specially benefiting the lands within Assessment Area Two, and (ii) the scope, configuration, size and/or composition of the Assessment Area Two Project described in the Engineer's Report not materially changing without the consent of the Developer. Such consent is not necessary and the Developer must meet the completion obligations, or cause them to be met, when the scope, configuration, size and/or composition of the Assessment Area Two Project is materially changed in response to a requirement imposed by a regulatory agency; provided, however, no such change shall relieve the Developer of its obligation to meet the completion obligations for the Assessment Area Two Project set forth herein.

d. Improvements made by the Developer pursuant to the completion obligations hereunder will not be accepted for operation and maintenance by the District until such time as the improvements are appropriately conveyed to the District in accordance with the requirements of the Agreement Regarding the Acquisition of Certain Work Product, Infrastructure and Real Property (Assessment Area Two Project) being entered into by the District and the Developer concurrently herewith.

4. Default. In the event of any default by the Developer in satisfying its obligations as and when required by the terms of this Agreement, including without limitation the failure to complete the Assessment Area Two Project or provide sufficient funds to the District to complete the Assessment Area Two Project by the Completion Deadline, then the District shall notify the Developer in writing of such default, and the Developer shall have a period of thirty (30) days from and after notice from the District to

cure such default, or, if such cure is not reasonably capable of cure within thirty (30) days, then such longer period of time as is reasonably necessary provided the Developer commences to cure within such 30-day period and diligently prosecutes such cure to completion, but in no event shall the overall cure period exceed ninety (90) days (“**Developer Cure Period**”). If the Developer fails to cure such default within the Developer Cure Period, then the District shall have the right, but not the obligation, to satisfy any such obligations giving rise to the default directly and thereafter record a lien against any or all lands then owned by the Developer within the District for the amount of any costs incurred by the District in satisfying such defaulted obligations, which lien shall be enforceable and foreclosable in the manner of construction lien pursuant to Section 713, Florida Statutes. In addition to, and not in lieu of the foregoing remedy, upon a default by the Developer beyond the Developer Cure Period, the District shall be entitled to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages (but not consequential, punitive, exemplary or special damages) and/or specific performance. Notwithstanding the foregoing, nothing in this section shall operate to release the Developer from its obligations under this Agreement. Except as otherwise expressly set forth in this Agreement, the District shall be solely responsible for enforcing its rights under this Agreement against any interfering third-party. Except as otherwise expressly set forth in this Agreement, nothing contained in this Agreement shall limit or impair the District’s right to protect its rights from interference by a third-party to this Agreement.

5. Enforcement of Agreement. In the event that a party is required to enforce this Agreement by court proceedings or otherwise, 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. Notwithstanding anything to the contrary herein, in no event shall either party be entitled to any consequential, punitive, exemplary or special damage awards with respect to the enforcement of this Agreement.

6. Amendments. Amendments to this Agreement may be made only by an instrument in writing that is executed by all parties. With respect to any amendment that could have a material effect on the District’s ability to pay debt service on the Series 2026 Bonds or materially impact or reduce Developer’s obligations hereunder, the prior written consent of the Trustee acting at the direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding must be obtained for such amendment.

7. Authorization. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Developer, both the District and the Developer have complied with all the requirements of law, and both the District and the Developer have full power and authority to comply with the terms and provisions of this instrument.

8. Notices. All notices, requests, consents and other communications under this Agreement (“**Notices**”) shall be in writing and shall be either (i) delivered personally to the other parties; (ii) sent by commercial courier, delivery service or U.S. mail; or (iii) email, addressed to the other parties at the addresses set forth below (or to such other place as any party may by notice to the others specify). Notice will be considered given when received, except that if delivery is not accepted, notice will be considered given on the date of such non-acceptance. Legal counsel may deliver notice on behalf of the party represented. Initial addresses for the parties include:

If to District:	Tuckers Pointe Community Development District c/o Wrathell, Hunt & Associates, LLC 2300 Glades Road, Suite 410W Boca Raton, Florida 33431
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Attn: District Manager
adamsc@whhassociates.com

With a copy to: Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, Florida 34103
Attn: Gregory L. Urbancic, Esq.
gurbancic@cyklawfirm.com

If to Developer: Lennar Homes, LLC
10481 Six Mile Cypress Parkway
Fort Myers, Florida 33966
Attn: Scott Edwards and Terry Kirschner
Scott.Edwards@Lennar.com
Terry.Kirschner@Lennar.com

With a copy to: Pavese Law Firm
1833 Hendry Street
Fort Myers, Florida 33901
Attn: Charles Mann, Esq.
CharlesMann@paveselaw.com

The addressees and addresses for the purpose of this Section may be changed by either party by giving written notice of such change to the other party in the manner provided herein. For the purpose of changing such addresses or addressees only, unless and until such written notice is received, the last addressee and respective address stated herein shall be deemed to continue in effect for all purposes.

9. Joint and Several Liability. If there is more than one person or entity that is the “Developer” under this Agreement, then each person or entity shall be jointly and severally liable for any and all of the obligations of the Developer under this Agreement. If there is more than one person or entity that is the “Developer” under this Agreement, then the knowledge, approval or consent of one person or entity will be deemed to be the knowledge, approval and consent of all persons or entities that are “Developer.”

10. Arm’s Length Transaction. This Agreement has been negotiated fully between the District and the Developer as an arm’s length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, both parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against either the District or the Developer.

11. Third-Party Beneficiaries. Except as provided in this Section, this Agreement is solely for the benefit of the District and the Developer and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third-party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Developer any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Developer and their respective representatives, successors, and assigns.

Notwithstanding the foregoing, the Trustee for the Series 2026 Bonds, on behalf of the holders of the Series 2026 Bonds, shall be a direct third-party beneficiary of the terms and conditions of this Agreement and shall be entitled to enforce the Developer's obligations hereunder. Said Trustee shall not be deemed to have assumed any obligation as a result of this Agreement.

12. Assignment. Neither the District nor any entity comprising the Developer may assign this Agreement or any monies to become due hereunder without the prior written approval of the other party hereto and the Trustee acting at the direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding.

13. Applicable Law and Venue. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each party consents that the venue for any litigation arising out of or related to this Agreement shall be in Charlotte County, Florida.

14. Effective Date. This Agreement shall be effective upon execution by both the District and the Developer.

15. Public Records. The Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and treated as such in accordance with Florida law.

16. Severability. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

17. Limitations on Governmental Liability. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third-party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

18. Headings for Convenience Only. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

19. Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

{Remainder of page intentionally left blank. Signatures appear on next page.}

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

DISTRICT:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Chesley E. Adams, Jr., Secretary

By: _____
Michelle Tucker, Chair

DEVELOPER:

LENNAR HOMES, LLC,
a Florida limited liability company

By: _____

Name: _____

Title: _____

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10C

This instrument prepared by and
after recording return to:
Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, FL 34103

(space above this line for recording data)

**COLLATERAL ASSIGNMENT AND ASSUMPTION OF
DEVELOPMENT AND CONTRACT RIGHTS
(Assessment Area Two)**

THIS COLLATERAL ASSIGNMENT AND ASSUMPTION OF DEVELOPMENT AND CONTRACT RIGHTS (Assessment Area Two) (this “**Assignment**”) is made as of this 9th day of June, 2026, by **LENNAR HOMES, LLC**, a Florida limited liability company (“**Lennar**”) and **DRP FL 9, LLC**, a Delaware limited liability company (“**DRP FL 9**”) (Lennar and DRP FL 9 are sometimes each individually referred to herein as an “**Assignor**” and sometimes collectively referred to herein as “**Assignors**”), in favor of **TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized and created under the laws of the State of Florida, located in Charlotte County, Florida (together with its successors and assigns, the “**District**” or “**Assignee**”).

RECITALS

WHEREAS, the District was established by Ordinance 2021-030 enacted by the Board of County Commissioners of Charlotte County, Florida on July 27, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended, and for the purposes, among others, of planning, financing, constructing, operating and/or maintaining certain public infrastructure improvements; and

WHEREAS, DRP FL 9 is currently the owner of certain assessable land within Phases 2, 3 and 4 of the development within the District known as Lennar at Willow (the “**Development**”), which Phases 2, 3 and 4 are legally described on **Exhibit “A”** attached hereto and made a part hereof (the “**District Lands**”). The District Lands are commonly referred to with respect to the Series 2026 Bonds (defined below) as “**Assessment Area Two**” and are intended to include 1,035 platted lots within the area reflected in the Engineer’s Report (defined below). Lennar is the developer constructing the public infrastructure to support the District Lands. DRP FL 9 has entered into a Construction Agreement with Lennar pursuant to which Lennar will manage the installation of certain infrastructure improvements for Assessment Area Two. In addition, DRP FL 9 has entered into an Option Agreement with Lennar pursuant to which Lennar has the option to purchase certain planned lots in Assessment Area Two in a series of takedowns. Lennar will construct and market residential units for sale in Assessment Area Two to home purchasers. All 1,035 lots planned for Assessment Area Two are subject to the Construction Agreement and the Option Agreement; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, installation and equipping of certain public infrastructure improvements and facilities within and outside the boundaries of the District (“**CIP**”), which CIP is detailed in that certain Master Engineer’s Report for the Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. and dated August 13, 2021 (the “**Master Engineer’s Report**”), as supplemented by that certain Supplement

#1 to the Master Engineer's Report for Tuckers Pointe Community Development District dated January 28, 2022 (the "**First Supplemental Engineer's Report**"), and as further supplemented by that certain Supplement #2 to the Master Engineer's Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March 19, 2026 (the "**Second Supplemental Engineer's Report**") (the Master Engineer's Report, the First Supplemental Engineer's Report, and the Second Supplemental Engineer's Report are sometimes collectively referred to herein as the "**Engineer's Report**"). The Engineer's Report is incorporated herein by reference. The Engineer's Report contemplates that such public infrastructure improvements necessary to support development within the District would be undertaken in phases. As described in the Second Supplemental Engineer's Report, the next three phases of land development within the District consist of Phases 2, 3, and 4 (comprising Assessment Area Two). The Series 2026 Bonds (defined below) will finance a portion of the costs of the CIP associated with the development of Assessment Area Two (the "**Assessment Area Two Project**"), which Assessment Area Two Project is part of the CIP and functions as part of an integrated system of improvements benefiting the assessed lands within Assessment Area Two; and

WHEREAS, Assignee previously issued its Special Assessment Revenue Note, Series 2022 (Master Infrastructure Project) (the "**Series 2022 Note**") in the original aggregate principal amount of \$13,500,000, which Series 2022 Note was issued, in part, to finance a portion of the master infrastructure improvements described in the Engineer's Report that are allocable to and specially benefit the lands within Assessment Area Two. Assignee is issuing its \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two) (collectively, the "**Series 2026 Bonds**") to provide funds for purposes including to (i) currently refund the Series 2022 Note, all of which is allocable to Assessment Area Two; and (ii) finance the costs of a portion of the Assessment Area Two Project that will provide a special benefit to Assessment Area Two; and

WHEREAS, within Assessment Area Two, Assignors are currently planning to plat 1,035 residential units (as to each, a "**Unit Parcel**") and such Unit Parcels are being developed to be sold to completed home purchasers within the District (such date that all such Unit Parcels are fully developed being defined herein as the "**Development Completion**") as contemplated by that certain Tuckers Pointe Community Development District Master Special Assessment Methodology Report prepared by Wrathell, Hunt and Associates, LLC and dated August 13, 2021 (the "**Master Assessment Report**"), as previously supplemented by the Tuckers Pointe Community Development District Final First Supplemental Special Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated February 10, 2022 (the "**First Supplemental Assessment Report**"), and as further supplemented by that certain Tuckers Pointe Community Development District Final Second Supplemental Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated May 19, 2026 (the "**Second Supplemental Assessment Report**") (the Master Assessment Report, as supplemented by the First Supplemental Assessment Report and the Second Supplemental Assessment Report, are sometimes collectively referred to herein as the "**Assessment Methodology Report**"); and

WHEREAS, the security for the repayment of the Series 2026 Bonds includes special assessments (the "**Series 2026 Assessments**") levied against certain District Lands as described in the Assessment Methodology Report relating to the District's acquisition and/or construction of a portion of the District's capital improvement project generally known as the Assessment Area Two Project; and

WHEREAS, during the time in which the District Lands are being developed and prior to reaching Development Completion, there is an increased likelihood that adverse changes to local or national economic conditions may result in a default in the payment of the Series 2026 Assessments securing the Series 2026 Bonds and/or the completion obligations of Lennar as defined in that certain Agreement Regarding the Completion of Certain Improvements between Assignee and Lennar being entered into concurrently herewith ("**Completion Agreement**"); and

WHEREAS, Assignors represent and agree that (i) DRP FL 9 is the owner of the District Lands; (ii) Lennar is the developer of all or a portion of the District Lands; (iii) the District Lands will receive a special benefit from the Assessment Area Two Project; (iv) Assignors control and/or will control certain permits and entitlements relating to the District Lands; and (v) Assignors' execution of this Assignment is a material condition precedent to Assignee's willingness to issue the Series 2026 Bonds and acquire the Assessment Area Two Project; and

WHEREAS, in the event of a default by DRP FL 9 in the payment of the Series 2026 Assessments securing the Series 2026 Bonds, a default by DRP FL 9 in the payment of a True-Up Payment (as defined in the True-Up Agreement between Assignee and DRP FL 9 being entered into concurrently herewith (the "**True-Up Agreement**")), a default by Lennar under the Completion Agreement or in the event of any other Event of Default (as defined herein), Assignee requires, in addition to the remedies afforded Assignee under the Master Trust Indenture dated as of February 1, 2022 (the "**Master Indenture**") between the District and U.S. Bank Trust Company, National Association, as trustee (the "**Trustee**"), as supplemented by that certain Third Supplemental Trust Indenture between the District and the Trustee dated as of June 1, 2026 (the "**Third Supplemental Indenture**" and, together with the Master Indenture, the "**Indenture**"), pursuant to which the Series 2026 Bonds are being issued, and the other agreements being entered into by Assignors concurrently herewith with respect to the Series 2026 Bonds and the Series 2026 Assessments including, without limitation, the True-Up Agreement, the Completion Agreement (the Indenture and agreements being referred to collectively as the "**Bond Documents**," and such remedies being referred to collectively as the "**Remedial Rights**"), certain remedies with respect to the Development & Contract Rights (defined below) in order to complete or enable a third-party to complete development of the District Lands to the point of Development Completion; and

WHEREAS, in the event Assignee exercises its Remedial Rights, Assignee requires this assignment of certain Development & Contract Rights (defined below), to complete development of the District Lands to Development Completion to the extent that such Development & Contract Rights have not been assigned, transferred, or otherwise conveyed (prior to the enforcement of this Assignment) to Charlotte County, Florida, any other non-affiliated homebuilder (i.e. not affiliated with either Lennar or DRP FL 9) (a "**Non-Affiliated Homebuilder**"), any utility provider, governmental or quasi-governmental entity, any applicable homeowners' association or other governing entity or association, as may be required by applicable permits, approvals, plats, entitlements or regulations affecting the District Lands, if any (a "**Prior Transfer**"); and

WHEREAS, this Assignment is not intended to impair or interfere with the development of the District Lands as anticipated by and at substantially the densities and intensities envisioned in the Engineer's Report until an Event of Default (as hereinafter defined). Assignors shall have a revocable license to exercise all rights of Assignors under the Development & Contract Rights (as defined below); provided, however, that this Assignment shall not apply to the extent of the following: (i) this Assignment has been terminated earlier pursuant to the express terms of this Assignment; (ii) a Prior Transfer has already occurred with respect to the Development & Contract Rights, but only to the extent that such particular Development & Contract Rights are subject to the Prior Transfer; (iii) a Unit Parcel is conveyed to a Non-Affiliated Homebuilder or a completed home purchaser, in which event such Unit Parcel shall be released automatically herefrom; or (iv) any property is in the future (but prior to enforcement of this Assignment) conveyed, to the County, any Non-Affiliated Homebuilder, any utility provider, governmental or quasi-governmental entity, any applicable homeowners' association or other governing entity or association as may be required by applicable permits, approvals, plats, entitlements or regulations affecting the District Lands, if any, but only to the extent that such particular Development & Contract Rights are subject to said transfer, in which event such property shall be automatically released herefrom (a "**Qualified Transferred Property**"); and

WHEREAS, the rights assigned to Assignee hereunder shall be exercised in a manner which will not materially affect the intended development of the District Lands; and

WHEREAS, this Assignment shall automatically terminate upon the earliest to occur of the following: (i) payment of the Series 2026 Bonds in full; or (ii) Development Completion (herein, the "**Term**").

NOW, THEREFORE, in consideration of the above recitals which the parties hereby agree are true and correct and are hereby incorporated by reference and other good and valuable consideration, the sufficiency of which is acknowledged, Assignors and Assignee agree as follows:

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein by this reference as a material part of this Assignment.

2. **Collateral Assignment.** Assignors hereby collaterally assign, transfer and set over to Assignee, to the extent they are assignable and are solely owned or controlled by any Assignor or subsequently acquired by an Assignor, all of Assignors' development rights relating to development of the District Lands, and all of Assignors' rights as declarant of all property and homeowners' associations with respect to, and to the extent of the Unit Parcels not conveyed to third parties as of the date hereof (herein, collectively, the "**Development & Contract Rights**") as security for Assignors' payment and performance and discharge of their obligations to pay the Series 2026 Assessments levied against the District Lands (including any true-up payments) owned by Assignors from time to time. This assignment is absolute and effective immediately. Notwithstanding the foregoing, Assignors shall have a revocable license to exercise all rights under the Development & Contract Rights until an Event of Default (as defined below) shall have occurred. Upon the occurrence of an Event of Default, at Assignee's option, by written notice to Assignors, Assignee or its designee shall have the right to exercise all of the Development & Contract Rights that are not subject to a Prior Transfer. Assignors hereby grant to Assignee a license to enter upon the District Lands for the purposes of exercising any of the Development & Contract Rights. The Development & Contract Rights shall include the items listed in subsections (a) through (h) below as they pertain to development of the District Lands or the Assessment Area Two Project, but shall specifically exclude any portion of the Development & Contract Rights which relate solely to (i) a Qualified Transferred Property; (ii) any Prior Transfer; (iii) lands outside the District Lands or improvements not included in the District Lands (except for off-site lands to the extent improvements are necessary or required to complete the development of the District Lands to Development Completion); or (iv) any parcel of land within the District Lands as to which all of the Series 2026 Assessments have been paid in full:

(a) Zoning approvals, density approvals and entitlements, concurrency and capacity certificates and development agreements;

(b) Engineering and construction plans and specifications for grading, roadways, site drainage, stormwater drainage, signage, water distribution, wastewater collection, and other land development improvements;

(c) Preliminary and final site plans and plats;

(d) Architectural plans and specifications for public buildings and other improvements constituting a part of the development of the District Lands and other infrastructure benefitting the District Lands;

(e) Permits, approvals, resolutions, variances, licenses, and franchises granted by governmental authorities, or any of their respective agencies, for or affecting the development within the

District Lands or the Assessment Area Two Project and construction of improvements thereon, except not including any of the foregoing related to residential structures, or the amenity structures within the District Lands constructed by or to be constructed by Assignors, and off-site to the extent improvements are necessary or required to complete the development of the District Lands to Development Completion;

(f) Contracts with engineers, architects, land planners, landscape architects, consultants, contractors, and suppliers for or relating to the construction of the District Lands or relating to the construction of improvements thereon;

(g) All prepaid impact fees and impact fee credits; and

(h) All future creations, changes, extensions, revisions, modifications, substitutions, and replacements of any of the foregoing.

3. **Warranties by Assignors.** Assignors represent and warrant to Assignee as follows:

(a) Other than Prior Transfers and transfers among Assignors, Assignors have made no assignment of the Development & Contract Rights to any person other than Assignee.

(b) Assignors are not prohibited under agreement with any other person or under any judgment or decree from the execution and delivery of this Assignment.

(c) No action has been brought or threatened which would in any way interfere with the right of Assignors to execute this Assignment and perform all of Assignors' obligations herein contained.

(d) Lennar is the developer of the infrastructure for the Development and the Assignors control the master permits and entitlements for the District Lands.

(e) There are no required third-party consents to the transfer of the Development & Contract Rights.

(f) Any transfer, conveyance or sale of the District Lands shall subject any and all transferees, affiliated entities, or successors-in-interest of the applicable Assignor to the Assignment, except to the extent of a conveyance described in the exclusions (i) through (iv) set forth in Section 2.

4. **Covenants.** Assignors covenant with Assignee that during the Term:

(a) Assignors will use commercially reasonable, good faith efforts to: (i) fulfill, perform, and observe each and every material condition and covenant of Assignors relating to the Development & Contract Rights and (ii) give notice to Assignee of any claim of default relating to the Development & Contract Rights given to or by Assignors, together with a complete copy of any such claim.

(b) The Development & Contract Rights include, without limitation, all of Assignors' right to modify the Development & Contract Rights, to terminate the Development & Contract Rights, and to waive or release the performance or observance of any obligation or condition of the Development & Contract Rights.

(c) Assignors agree to perform any and all actions necessary and use good faith efforts relating to any and all future creations, changes, extensions, revisions, modifications, substitutions, and replacements of the Development & Contract Rights.

(d) Assignors agree to obtain any and all necessary third-party consents to the assignment or transfer of the Development & Contract Rights at the time of receipt or effectiveness of the Development & Contract Rights, for the contracts or entitlements that are obtained in the future.

(e) Assignors agree not to take any action that would decrease the development entitlements to a level below the amount necessary to support the then outstanding Series 2026 Bonds, subject to the terms of the True-Up Agreement providing for the potential decrease in the number of Unit Parcels, in which case an Assignor may owe certain True-Up Payments thereunder.

5. **Events of Default.** Each of the following shall constitute an “**Event of Default**” under this Assignment: (a) a breach by an Assignor of a warranty of such Assignor contained in Section 3 hereof, after the giving of notice and at least thirty (30) days opportunity to cure; (b) a breach by an Assignor of a covenant contained in Section 4 hereof, after the giving of notice and at least thirty (30) days opportunity to cure; (c) default by Lennar of the completion obligations of Lennar as set forth in the Completion Agreement, if not cured by Lennar within the applicable cure period under the Completion Agreement; and (d) the failure by an Assignor to timely pay the Series 2026 Assessments or any installment thereof levied and imposed upon the District Lands when due, including the timely payment of any True-Up Payment by an Assignor when due under the True-Up Agreement.

6. **Assignee Obligations.** Nothing herein shall be construed as an obligation on the part of Assignee or any designee of Assignee to accept any liability for all or any portion of the Development & Contract Rights unless Assignee, or any designee of Assignee, chooses to do so in its sole discretion, nor shall any provision hereunder be construed to place any liability or obligation on Assignee or any designee of Assignee for compliance with the terms and provisions of all or any portion of the Development & Contract Rights unless and until Assignee revokes Assignors’ license hereunder in accordance with Section 2 hereof. Assignors hereby agree to indemnify, defend and hold harmless Assignee from any loss, cost, damage, claim or expense (including reasonable attorneys’ fees) arising from or with respect to any matter related to the Development & Contract Rights arising before the date that Assignee elects to revoke Assignors’ license hereunder in accordance with Section 2 hereof. The indemnification obligations of Assignors under this Section 6 shall survive the termination of this Assignment.

7. **Remedies Upon Default.** Upon an Event of Default or the transfer of title to Unit Parcels owned by an Assignor pursuant to a judgment of foreclosure entered by a court of competent jurisdiction in favor of Assignee (or its designee) or a deed in lieu of foreclosure to Assignee (or its designee), or through the sale of tax certificates to Assignee (or its designee) (each hereinafter being a “**Transfer**”), Assignee or its designee shall have the right, but not the obligation subject to the provisions of Section 6 hereof, to take any or all of the following actions, at Assignee’s option: (a) perform any and all obligations of Assignors relating to the Development & Contract Rights and exercise any and all rights of Assignors therein as fully as Assignors could; (b) initiate, appear in, or defend any action arising out of or affecting the Development & Contract Rights; and/or (c) further assign any and all of the Development & Contract Rights to a third-party acquiring title to the District Lands or any portion thereof from Assignee or at a District foreclosure sale.

8. **Authorization.** After an Event of Default or a Transfer, Assignors do hereby authorize and shall direct any party to any agreement relating to the Development & Contract Rights to tender performance thereunder to Assignee or its designee upon written notice and request from Assignee. Any such performance in favor of Assignee shall constitute a full release and discharge to the extent of such performance as fully as though made directly to Assignors. Notwithstanding the foregoing or anything to the contrary set forth in this Assignment, no exercise by Assignee of Assignee’s rights under this Assignment shall operate to release Assignors from their obligations under this Assignment.

9. **Third-Party Beneficiaries and Direction of Remedies Upon Default.** Assignors acknowledge that pursuant to the Indenture, the Trustee, on behalf of the holders of the Series 2026 Bonds, shall be a direct third-party beneficiary of the terms and conditions of this Assignment. Assignors acknowledge that pursuant to the Indenture, in the event of an Event of Default, the Trustee shall be entitled to enforce Assignors' obligations hereunder. The Trustee shall not be deemed by virtue of this Assignment to have assumed any obligations or duties hereunder.

10. **Miscellaneous.** Unless the context requires otherwise, whenever used herein, the singular number shall include the plural, the plural the singular, and the use of any gender shall include all genders. The terms "person" and "party" shall include individuals, firms, associations, joint ventures, partnerships, estates, trusts, business trusts, syndicates, fiduciaries, corporations, and all other groups and combinations. Titles of paragraphs contained herein are inserted only as a matter of convenience and for reference and in no way define, limit, extend, or describe the scope of this Assignment or the intent of any provisions hereunder. This Assignment shall be construed under Florida law. Each party consents that the venue for any litigation arising out of or related to this Assignment shall be in Charlotte County, Florida.

11. **Further Assurances.** Whenever and so often as requested by a party hereto, the other parties will promptly execute and deliver or cause to be executed and delivered all such other and further instruments, documents or assurances, and promptly do or cause to be done all such other and further things as may be necessary and reasonably required in order to further and more fully vest in such party all rights, interest, powers, benefits, privileges and advantages conferred or intended to be conferred upon it by this Assignment.

12. **Amendments.** Amendments to this Assignment may be made only by an instrument in writing that is executed by all parties hereto. With respect to any amendment that could have a material effect on the District's ability to pay debt service on the Series 2026 Bonds or materially impact or reduce Assignor's obligations hereunder, the prior written consent of the Trustee acting at the direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding must be obtained for such amendment.

13. **Notices.** All notices, requests, consents and other communications under this Assignment ("**Notices**") shall be in writing and shall be either (i) delivered personally to the other parties; (ii) sent by commercial courier, delivery service or U.S. mail; or (iii) email, addressed to the other parties at the addresses set forth below (or to such other place as any party may by notice to the others specify). Notice will be considered given when received, except that if delivery is not accepted, notice will be considered given on the date of such non-acceptance. Legal counsel may deliver notice on behalf of the party represented. Initial addresses for the parties include:

If to Assignee: Tuckers Pointe Community
Development District
c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager
adamsc@whassociates.com

With a copy to: Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, Florida 34103
Attn: Gregory L. Urbancic, Esq.
gurbancic@cyklawfirm.com

If to Lennar: Lennar Homes, LLC
10481 Six Mile Cypress Parkway
Fort Myers, Florida 33966
Attn: Scott Edwards and Terry Kirschner
Scott.Edwards@Lennar.com and
Terry.Kirschner@Lennar.com

With a copy to: Pavese Law Firm
1833 Hendry Street
Fort Myers, Florida 33901
Attn: Charles Mann, Esq.
CharlesMann@paveselaw.com

If to DRP FL 9: DRP FL 9, LLC,
a Delaware limited liability company
c/o DW General Partner, LLC
520 Madison Ave, 21st FL
New York, NY 10022
Attn: Marc Valdes

With a copy to: Fox Rothschild LLP
33 South 6th St., Ste. # 3600
Minneapolis, MN 55402
Attn: David Galle, Esq.
dgalle@foxrothschild.com

The addressees and addresses for the purpose of this Section may be changed by any party by giving written notice of such change to the other parties in the manner provided herein. For the purpose of changing such addresses or addressees only, unless and until such written notice is received, the last addressee and respective address stated herein shall be deemed to continue in effect for all purposes.

{Remainder of page intentionally left blank. Signatures commence on next page.}

IN WITNESS WHEREOF, Assignors and Assignee have caused this Assignment to be executed and delivered on the day and year first written above.

ASSIGNOR:

LENNAR HOMES, LLC,
a Florida limited liability company

Witnesses:

Witness Signature
Printed Name: _____
Address: _____

By: _____
Name: _____
Title: _____

Witness Signature
Printed Name: _____
Address: _____

STATE OF FLORIDA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this _____ day of _____, 2026, by _____, as _____ of Lennar Homes, LLC, a Florida limited liability company, on behalf of said entity, who is () personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

ASSIGNEE:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Witnesses:

Witness Signature
Printed name: _____
Address: _____

By: _____
Michelle Tucker, Chair

Witness Signature
Printed name: _____
Address: _____

STATE OF FLORIDA)
) ss.
COUNTY OF CHARLOTTE)

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this _____ day of _____, 2026, by Michelle Tucker, as Chair of Tuckers Pointe Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes, on behalf of the District, who () is personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

EXHIBIT A

Legal Description of District Lands

TRACT F-1, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-2, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-3, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10D

This instrument prepared by and
after recording return to:
Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, FL 34103

(space above this line for recording data)

**LIEN OF RECORD OF TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that Tuckers Pointe Community Development District, a local unit of special-purpose government of the State of Florida, established under and pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "District"), enjoys a governmental lien of record on the property described in Exhibit "A" attached hereto. Such lien is coequal with the lien of all state, county, district and municipal taxes, superior in dignity to all other liens, titles, and claims until paid pursuant to Section 170.09 of the Florida Statutes. The District's lien secures the payment of special assessments levied in accordance with Florida Statutes, which special assessments in turn secure the payment of the \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two). For information regarding the amount of the special assessments encumbering the specified real property, contact the District at:

c/o Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager
adamsc@whhassociates.com

IN ADDITION TO THE MINUTES, RECORDS AND OTHER MATERIAL OF THE DISTRICT AVAILABLE FROM THE DISTRICT, INCLUSIVE OF DECLARATIONS OF CONSENT TO JURISDICTION OF TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT AND TO IMPOSITION OF SPECIAL ASSESSMENTS, AND THE RECORDS OF THE COUNTY ESTABLISHING THE DISTRICT, THIS ALSO CONSTITUTES A LIEN OF RECORD FOR PURPOSES OF SECTION 197.552 OF THE FLORIDA STATUTES AND ANY OTHER APPLICABLE PROVISIONS OF THE FLORIDA STATUTES AND ANY OTHER APPLICABLE LAW.

{Remainder of page intentionally left blank. Signatures appear on next page.}

DISTRICT:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Chesley E. Adams, Jr., Secretary

By: _____
Michelle Tucker, Chair

STATE OF FLORIDA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this _____ day of _____, 2026, by Michelle Tucker, as Chair of Tuckers Pointe Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes, on behalf of the District, who () is personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires: _____

EXHIBIT "A"
LEGAL DESCRIPTION
(ASSESSMENT AREA TWO)

TRACT F-1, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-2, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-3, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10E

This instrument prepared by and
after recording return to:
Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, FL 34103

(space above this line for recording data)

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF SERIES 2026 ASSESSMENTS**

PLEASE TAKE NOTICE that the Board of Supervisors of the Tuckers Pointe Community Development District (the “**District**”) in accordance with Chapters 170, 190 and 197, Florida Statutes, adopted Resolution No. 2021-26 adopted August 13, 2021; Resolution No. 2021-27 adopted August 13, 2021; Resolution No. 2022-05 adopted October 13, 2021; Resolution No. 2022-12 adopted February 25, 2022; and Resolution No. 2026-04 adopted June 5, 2026, and as may be further supplemented (collectively, the “**Assessment Resolutions**”) providing for, levying and setting forth the terms of non-ad valorem special assessments on real property within the boundaries of the District that are specially benefitted by the improvements described in that certain Master Engineer’s Report for the Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. and dated August 13, 2021 (the “**Master Engineer’s Report**”), Supplement #1 to the Master Engineer’s Report for Tuckers Pointe Community Development District dated January 28, 2022 (the “**First Supplemental Engineer’s Report**”), and that certain Supplement #2 to the Master Engineer’s Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March 19, 2026 (the “**Second Supplemental Engineer’s Report**”) (the Master Engineer’s Report, the First Supplemental Engineer’s Report, and the Second Supplemental Engineer’s Report are sometimes collectively referred to herein as the “**Engineer’s Report**”), including, as it relates to the capital improvement project described as the “**Assessment Area Two Project**” in the Second Supplemental Engineer’s Report. To finance a portion of the costs of the Assessment Area Two Project and to currently refund the District’s Special Assessment Revenue Note, Series 2022 (Master Infrastructure Project), the District issued its \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two), which bonds are secured by the non-ad valorem assessments levied by the Assessment Resolutions (the “**Series 2026 Assessments**”). The legal description of the lands on which said Series 2026 Assessments are imposed is attached to this Notice as **Exhibit “A”**. As provided in the Assessment Resolutions, the Series 2026 Assessments do not apply to certain governmentally owned properties. Copies of the Engineer’s Report and the Assessment Resolutions may be obtained by contacting the District at the following:

Tuckers Pointe Community Development District
c/o Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager
adamsc@whhassociates.com

The Series 2026 Assessments provided for in the Assessment Resolutions were legally and validly determined and levied in accordance with all applicable requirements of Florida law and constitute, and will at all relevant times in the future constitute, legal, valid, and binding first liens on the land against

which assessed until paid, coequal with the lien of all state, county, district, and municipal taxes, and superior in dignity to all other liens, titles, and claims.

The District is a special purpose form of local government established pursuant to and governed by Chapter 190, Florida Statutes. Pursuant to Section 190.048, Florida Statutes, you are hereby notified that:

TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.

{Remainder of page intentionally left blank. Signatures commence on next page.}

Exhibit "A"
(ASSESSMENT AREA TWO)

TRACT F-1, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-2, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-3, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

10F

This instrument prepared by and
after recording return to:
Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, FL 34103

(space above this line for recording data)

TRUE-UP AGREEMENT (Assessment Area Two)

THIS TRUE-UP AGREEMENT (this “**Agreement**”) is made and entered into as of this 9th day of June, 2026, by and between **TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (the “**District**”), and **DRP FL 9, LLC**, a Delaware limited liability company (the “**Landowner**”).

RECITALS

WHEREAS, the District was established by Ordinance No. 2021-030, enacted by the Board of County Commissioners of Charlotte County, Florida on July 27, 2021 for the purpose of planning, financing, constructing, acquiring, operating and/or maintaining certain infrastructure, including, but not limited to, water and wastewater utilities, stormwater management and control facilities, onsite and offsite roadway improvements, landscaping, environmental and wildlife mitigation areas and other infrastructure authorized by Chapter 190, Florida Statutes; and

WHEREAS, the Landowner is the owner of certain lands within Phases 2, 3 and 4 of the development within the District known as Lennar at Willow (the “**Development**”), which Phases 2, 3 and 4 are legally described on **Exhibit “A”** attached hereto and made a part hereof (the “**Land**”). The Land is commonly referred to with respect to the Series 2026 Bonds (defined below) as “**Assessment Area Two**”. Assessment Area Two is subject to the Series 2026 Assessments (defined below); and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District’s activities and services; and

WHEREAS, a Final Judgment was issued on November 30, 2021 validating the authority of the District to issue up to \$70,660,000 in aggregate principal amount of Tuckers Pointe Community Development District special assessment bonds to finance certain public improvements and facilities within the District; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, installation and equipping of certain public infrastructure improvements and facilities within and outside the boundaries of the District (“**CIP**”), which CIP is detailed in that certain Master Engineer’s Report for the Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. and dated August 13, 2021 (the “**Master Engineer’s Report**”), as supplemented by that certain Supplement #1 to the Master Engineer’s Report for Tuckers Pointe Community Development District dated January 28, 2022 (the “**First Supplemental Engineer’s Report**”), and as further supplemented by that certain Supplement #2 to the Master Engineer’s Report for Tuckers Pointe Community Development District prepared by Barraco and Associates, Inc. dated March 19, 2026 (the “**Second Supplemental Engineer’s**

Report”) (the Master Engineer’s Report, the First Supplemental Engineer’s Report, and the Second Supplemental Engineer’s Report are sometimes collectively referred to herein as the “**Engineer’s Report**”). The Engineer’s Report is incorporated herein by reference. The Engineer’s Report contemplates that such public infrastructure improvements necessary to support development within the District would be undertaken in phases. As described in the Second Supplemental Engineer’s Report, the next three phases of land development within the District consist of Phases 2, 3, and 4 (comprising Assessment Area Two). The Series 2026 Bonds (defined below) will finance a portion of the costs of the CIP associated with the development of Assessment Area Two (the “**Assessment Area Two Project**”), which Assessment Area Two Project is part of the CIP and functions as part of an integrated system of improvements benefiting the assessed lands within Assessment Area Two; and

WHEREAS, the District previously issued its Special Assessment Revenue Note, Series 2022 (Master Infrastructure Project) (the “**Series 2022 Note**”) in the original aggregate principal amount of \$13,500,000, which Series 2022 Note was issued, in part, to finance a portion of the master infrastructure improvements described in the Engineer’s Report that are allocable to and specially benefit the lands within Assessment Area Two. The District is issuing its \$17,425,000 Tuckers Pointe Community Development District Special Assessment Refunding and Revenue Bonds, Series 2026 (Assessment Area Two) (collectively, the “**Series 2026 Bonds**”) to provide funds for purposes including to (i) currently refund the Series 2022 Note, all of which is allocable to Assessment Area Two; and (ii) finance the costs of a portion of the Assessment Area Two Project; and

WHEREAS, the District has taken certain steps necessary to impose special assessments upon the Land pursuant to Chapters 170, 190 and 197, Florida Statutes, as security for the Series 2026 Bonds; and

WHEREAS, the District’s special assessments securing the Series 2026 Bonds (the “**Series 2026 Assessments**”) were imposed upon certain benefitted Land as more specifically described in Resolution No. 2021-26 adopted August 13, 2021; Resolution No. 2021-27 adopted August 13, 2021; Resolution No. 2022-05 adopted October 13, 2021; Resolution No. 2022-12 adopted February 25, 2022; and Resolution No. 2026-04 adopted June 5, 2026; and any applicable supplemental resolutions adopted or to be adopted by the Board of Supervisors of the District (collectively, the “**Assessment Resolutions**”). The Assessment Resolutions are incorporated herein by reference; and

WHEREAS, as of the date of this Agreement, the Landowner is the owner of the Land, which Land benefits or will benefit from the Assessment Area Two Project to be financed, in part, by the Series 2026 Bonds; and

WHEREAS, the Landowner agrees that the Series 2026 Assessments that were imposed on the Land have been validly imposed and constitute valid, legal and binding liens upon the Land; and

WHEREAS, with respect to the Land, the Landowner waives any rights it may have under Section 170.09, Florida Statutes to prepay the Series 2026 Assessments without interest within thirty (30) days after completion of the improvements financed with proceeds of the Series 2026 Bonds; and

WHEREAS, the Landowner waives any defect in notice or publication or in the proceedings to levy, impose and collect the Series 2026 Assessments on the Land; and

WHEREAS, the Landowner may subdivide and develop the property within the Land based on then-existing market conditions, and the actual densities developed may be more or less than the densities assumed in the Assessment Methodology Report (hereinafter defined); and

WHEREAS, that certain Tuckers Pointe Community Development District Master Special Assessment Methodology Report prepared by Wrathell, Hunt and Associates, LLC and dated August 13, 2021 (the “**Master Assessment Report**”), as previously supplemented by the Tuckers Pointe Community Development District Final First Supplemental Special Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated February 10, 2022 (the “**First Supplemental Assessment Report**”), and as further supplemented by that certain Tuckers Pointe Community Development District Final Second Supplemental Special Assessment Methodology Report prepared by Wrathell, Hunt & Associates, LLC dated May 19, 2026 (the “**Second Supplemental Assessment Report**”) (the Master Assessment Report, as supplemented by the First Supplemental Assessment Report and the Second Supplemental Assessment Report, are sometimes collectively referred to herein as the “**Assessment Methodology Report**”) provides the manner in which the Series 2026 Assessments are allocated. Within that process, as the Land is platted (i.e. subdivision plat, site plan, or lands submitted to condominium form of ownership by the recording of a Declaration of Condominium) and provided individual parcel identification numbers have been assigned by the Charlotte County Property Appraiser, the allocation of the amounts assessed to and constituting a lien upon the Land would be calculated based upon certain density assumptions relating to the number of each product type to be constructed within the Land, which assumptions were provided by the Landowner; and

WHEREAS, the Landowner intends and/or has already begun to plat and develop the Land. The Land will be platted and developed based upon then existing market conditions, and the actual densities (number and type of units) developed may be at some density less than the densities assumed in the Assessment Methodology Report (a “**Density Reduction**”); and

WHEREAS, in the event of a Density Reduction, the Assessment Methodology Report anticipates a mechanism by which the applicable Landowner shall make certain payments to the District in order that the amount of Series 2026 Assessments on the unplatted portions or re-platted portions of the Land will not exceed the amount as described in the Assessment Methodology Report (each such payment shall be referred to as a “**True-Up Payment**”); and

WHEREAS, the Landowner and the District desire to enter into this Agreement to confirm the Landowner’s intentions and obligations to make any and all True-Up Payments relating to the Series 2026 Assessments relating to the Land when due.

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

1. **Recitals.** The foregoing recitals are true and correct and incorporated herein by this reference as a material part of this Agreement.

2. **Validity of Assessments.** The Landowner agrees that the Assessment Resolutions have been duly adopted by the District. The Landowner further agrees that the Series 2026 Assessments imposed as a lien on the Land by the District are legal, valid and binding first liens running with the Land until paid, co-equal with the taxes and liens of all state, county, district, and municipal taxes, and superior in dignity to all other liens, titles, and claims (except federal liens, titles and claims). The Landowner hereby waives and relinquishes any rights the Landowner may have to challenge, object to or otherwise fail to pay such Series 2026 Assessments.

3. **Landowner’s Acknowledgment of Lien and Waiver of Prepayment.**

a. The Landowner acknowledges its obligations as the owner of the Land subject to the Series 2026 Assessments levied and imposed by the District on such benefitted Land. The Landowner agrees that to the extent the Landowner fails to timely pay on an annual basis the Series 2026 Assessments (including any True-Up Payment) imposed on the Land invoiced by mailed notice of the District (if the District elects, in its discretion, to collect the Series 2026 Assessments from the Landowner in said manner), said unpaid Series 2026 Assessments (including True-Up Payments) may be placed on the tax roll by the District for collection by the Tax Collector pursuant to Section 197.3632, Florida Statutes, in any subsequent year or may be foreclosed on as provided for in Florida law.

b. The Landowner agrees that the provisions of this Agreement shall constitute a covenant running with the Land and shall remain in full force and effect and be binding upon the Landowner, its legal representatives, estates, successors, grantees, and assigns until released pursuant to the terms herein.

c. The Landowner further waives any rights it may have under Section 170.09, Florida Statutes, to prepay the Series 2026 Assessments without interest within thirty (30) days of completion of the Assessment Area Two Project.

4. Special Assessment Reallocation.

a. Assumptions. As of the date of the execution of this Agreement, the Landowner has informed the District for purposes of creating the Assessment Methodology Report that the Landowner expects to construct, or provide for the construction, of the product types and number of units within Assessment Area Two as and where designated within the Land as set forth in the Second Supplemental Assessment Report (“**Development Units**”) such that no True-Up Payments shall be required.

b. Process for Reallocation of Assessments. In connection with the development of the Land, the Landowner will subdivide the Land in accordance with the procedures of Charlotte County, Florida and Florida law. For purposes hereof, the subdivision process may include: (i) platting or replatting; (ii) subdivision via site plan; and/or (iii) recording of a Declaration of Condominium to designate condominium parcels (any of the foregoing subdivision methods will be generally referred to herein as a “**Plat**”). In connection with a finalized Plat, the Charlotte County Property Appraiser will assign parcel identification numbers for the individual subdivided portion(s) of the Land. The District shall allocate the Series 2026 Assessments in accordance with the Assessment Methodology Report and cause such allocation to be recorded in the District’s assessment records. In furtherance of the District tracking the obligations pursuant to this Agreement and otherwise maintaining the District’s assessment records, the Landowner covenants and agrees to provide to the District, prior to recordation, a copy of any and all Plats for all or any portion of the Land. Additionally, the parties agree the following provisions shall apply with respect to the reallocation of the Series 2026 Assessments:

(i) The Landowner is responsible for developing, or causing others to develop within the Land, the minimum number of Development Units as set forth above and in the Second Supplemental Assessment Report for Assessment Area Two. If at any time and pursuant to the Second Supplemental Assessment Report, in the reasonable determination of the District, or the District Manager on behalf of the District, (x) the debt per acre of the remaining unplatted portion of the Land subject to the Series 2026 Assessments exceeds the established maximum ceiling debt per developable acre in the Second Supplemental Assessment Report, (y) there is a Density Reduction whereby such Density Reduction will not allow the District to collect sufficient assessment installments to meet its debt service obligations with respect to the Series 2026 Bonds in accordance with the Assessment Methodology Report, or (z) a true-up is otherwise triggered pursuant to the Assessment Methodology Report, then a True-Up Payment as contemplated as set forth in the Assessment Methodology Report shall become due and payable from the

Landowner after written demand from the District, or the District Manager on behalf of the District, and shall be paid by the Landowner within such time period as specified in writing by the District, or the District Manager on behalf of the District. The True-Up Payment shall be in addition to, and not in lieu of, any other regular assessment installment(s) levied on the Land. The District, or the District Manager on behalf of the District, will provide as much prior written notice to the Landowner as is reasonably practicable and will ensure collection of such amounts in a timely manner in order to meet its debt service obligations with respect to the Series 2026 Bonds, and in all cases, the Landowner agrees that such payments shall be made in order to ensure the District's timely payment of the debt service obligations on the Series 2026 Bonds. The Landowner shall pay as part of a True-Up Payment accrued interest on the Series 2026 Bonds to the next quarterly redemption date if such date is at least forty-five (45) days after such True-Up Payment, and if such date is less than forty-five (45) days, then the Landowner shall pay accrued interest until the second succeeding quarterly redemption date. Any True-Up Payment not made when due shall bear interest at the rate equal to the higher of (a) the interest rate on the Series 2026 Bonds or (b) the maximum rate permitted by applicable law, from the date due until the date paid. The Landowner covenants to comply or, as contemplated by Section 8 hereof, cause others to comply, with the requirements of this Section.

(ii) The foregoing provisions are based on the District's understanding from information provided by the Landowner that the Landowner will develop, or cause others to develop, the Development Units on the Land as identified in the Second Supplemental Assessment Report and is intended to provide a formula to ensure the appropriate allocation of the Series 2026 Assessments is maintained if less than the anticipated Development Units are developed within the Land. However, the District agrees that nothing herein prohibits more than the number of Development Units identified in the Second Supplemental Assessment Report from being developed on the Land. Further, no third-party shall be entitled to rely on this Agreement as a commitment or undertaking by the Landowner that a minimum number of Development Units will be constructed. In no event shall the District collect Series 2026 Assessments pursuant to the Assessment Resolutions in excess of the total debt service related to the Series 2026 Bonds, including all costs of financing and interest. Further, upon the Landowner's final Plat for the Land, any unallocated Series 2026 Assessments shall constitute a True-Up Payment and shall become due and payable and must be paid to the District immediately upon demand by the District.

(iii) If the Landowner proposes to transfer any of the Land subject to the Series 2026 Assessments to Charlotte County or another unit of local government and neither Charlotte County nor the other unit of local government has consented to the lien of the Series 2026 Assessments, a True-Up Payment shall be due and payable prior to such transfer.

5. Enforcement. This Agreement is intended to be an additional method of the District's enforcement of the Series 2026 Assessments as contemplated under the Assessment Methodology Report, including the application of True-Up Payments, if required, as set forth in the Assessment Resolutions. This Agreement does not alter or affect the liens created by the Assessment Resolutions. A default by either party under this Agreement shall entitle any other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance; provided, however, in no event shall either party be entitled to any consequential, punitive, exemplary or special damage awards.

6. Recovery of Costs and Fees. In the event either party is required to enforce this Agreement by court proceedings or otherwise, then each prevailing party, as determined by the applicable court or other dispute resolution provider, shall be entitled to recover from the non-prevailing party all fees and costs incurred, including reasonable attorneys' fees and costs incurred prior to or during any litigation or other dispute resolution and including all fees and costs incurred in appellate proceedings.

7. **Notices.** All notices, requests, consents and other communications under this Agreement (“**Notices**”) shall be in writing and shall be either (i) delivered personally to the other parties; (ii) sent by commercial courier, delivery service or U.S. mail; or (iii) email, addressed to the other parties at the addresses set forth below (or to such other place as any party may by notice to the others specify). Notice will be considered given when received, except that if delivery is not accepted, notice will be considered given on the date of such non-acceptance. Legal counsel may deliver notice on behalf of the party represented. Initial addresses for the parties include:

If to District:	Tuckers Pointe Community Development District c/o Wrathell, Hunt & Associates, LLC 2300 Glades Road, Suite 410W Boca Raton, Florida 33431 Attn: District Manager adamsc@whhassociates.com
With a copy to:	Coleman, Yovanovich & Koester, P.A. 4001 Tamiami Trail N., Suite 300 Naples, Florida 34103 Attn: Gregory L. Urbancic, Esq. gurbancic@cyklawfirm.com
If to Landowner:	DRP FL 9, LLC, a Delaware limited liability company c/o DW General Partner, LLC 520 Madison Ave, 21st FL New York, NY 10022 Attn: Marc Valdes
With a copy to:	Fox Rothschild LLP 33 South 6th St., Ste. # 3600 Minneapolis, MN 55402 Attn: David Galle, Esq. dgalle@foxrothschild.com

The addressees and addresses for the purpose of this Section may be changed by either party by giving written notice of such change to the other party in the manner provided herein. For the purpose of changing such addresses or addressees only, unless and until such written notice is received, the last addressee and respective address stated herein shall be deemed to continue in effect for all purposes.

8. **Assignment.**

a. The Landowner may not assign its duties or obligations under this Agreement except in accordance with the terms of subsection c. below. This Agreement shall constitute a covenant running with title to the Land, binding upon the Landowner and its successors and assigns, and any transferee of any portion of the Land as set forth in subsection c. below, but shall not be binding upon transferees permitted by Sections 8.b.(i) through (v) below.

b. The Landowner shall not transfer any portion of the Land to any third-party without complying with the terms of subsection c. below, other than:

- (i) Platted and fully-developed lots to non-affiliated homebuilders restricted from replatting.
- (ii) Platted and fully-developed lots with completed homes to completed home purchasers.
- (iii) Portions of the Land that are exempt from assessments to Charlotte County, the District, or other governmental agencies.
- (iv) Portions of the Land designated as common areas and related common area facilities to a homeowners' or property owners' association.
- (v) Portions of the Land for which all of the Series 2026 Assessments have been paid in full.

Any transfer of any portion of the Land pursuant to subsections (i) through (v) of this Section 8.b. shall constitute an automatic release of such portion of the Land from the scope and effect of this Agreement.

c. The Landowner shall not transfer any portion of the Land to any third-party, except as permitted by Sections 8.b.(i) through (v) above, without satisfying any True-Up Payment that is due as a result of a True-Up analysis that will be performed by the District Manager prior to, and as a condition of, such transfer (the "**Transfer Condition**"). Any transfer that is consummated pursuant to this subsection c. shall operate as a release of the Landowner from its obligations under this Agreement as to such portion of the Land only arising from and after the date of such transfer and satisfaction of the Transfer Condition, and the transferee, as the successor in title, shall assume the Landowner's obligations hereunder to said portion of the Land and be deemed the "Landowner" from and after such transfer for all purposes as to such portion of the Land so transferred.

9. Integration/Amendment. This Agreement shall constitute the entire agreement between the parties. Amendments to this Agreement may be made only by an instrument in writing which is executed by both the District and the Landowner. With respect to any amendment that would have a material effect on the District's ability to pay debt service on the Series 2026 Bonds, the prior written consent of the Trustee acting at the direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding must be obtained for such amendment.

10. Termination. This Agreement shall continue in effect until it is rescinded in writing by the mutual assent of each party and the Trustee for the Series 2026 Bonds acting at the written direction of the holders of the Series 2026 Bonds owning a majority of the aggregate principal amount of all Series 2026 Bonds outstanding, or until it is automatically terminated upon the earlier of (i) payment in full of the Series 2026 Bonds, or (ii) upon final allocation of all Series 2026 Assessments to all Land subject to the Series 2026 Assessments, and all True-Up Payments with respect to the Land, if required, have been paid as determined by the District Manager.

11. Negotiation at Arm's Length. This Agreement has been negotiated fully between the parties as an arm's length transaction. Both parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against either party.

12. Third-Party Beneficiaries. Except as otherwise expressly provided in this Section, this Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third-party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. Notwithstanding anything herein to the contrary, the parties hereto agree that the Trustee for the Series 2026 Bonds, on behalf of the holders of the Series 2026 Bonds, shall be a direct third-party beneficiary of the terms and conditions of this Agreement and the Landowner acknowledges that the Trustee on behalf of the holders of the Series 2026 Bonds shall be entitled to enforce the provisions of this Agreement according to the provisions set forth herein. Said Trustee, however, shall not be deemed to have assumed any obligation as a result of this Agreement.

13. Limitations on Governmental Liability. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes or other statute, and nothing in this Agreement shall inure to the benefit of any third-party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

14. Applicable Law and Venue. This Agreement shall be governed by the laws of the State of Florida. Any and all litigation arising under this Agreement shall be instituted in the Circuit Court of Charlotte County, Florida, or any successor court of competent jurisdiction, and venue shall exclusively lie in Charlotte County, Florida.

15. Execution in Counterparts. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

16. Effective Date. This Agreement shall become effective upon execution by the parties hereto on the date reflected above.

{Remainder of page intentionally left blank. Signatures begin on the next page.}

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

DISTRICT:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Chesley E. Adams, Jr., Secretary

By: _____
Michelle Tucker, Chair

STATE OF FLORIDA)
) ss.
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization, this _____ day of _____, 2026, by Michelle Tucker, as Chair of Tuckers Pointe Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes, on behalf of the District, who () is personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

(Signatures continue on following page)

EXHIBIT A

Legal Description of the Land

TRACT F-1, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-2, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

AND

TRACT F-3, TUCKERS POINTE PHASE 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 27, PAGE 3A THROUGH PAGE 3Z-29, PUBLIC RECORDS OF CHARLOTTE COUNTY, FLORIDA.

TUCKERS POINTE

COMMUNITY DEVELOPMENT DISTRICT

11

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Tuckers Pointe Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: _____, 2026

HOUR: 1:00 P.M.

LOCATION: Country Inn and Suites by Radisson
24244 Corporate Court
Port Charlotte, Florida 33954

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Charlotte County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 5th day of June, 2026.

ATTEST:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2027

Exhibit A: Proposed Budget for Fiscal Year 2027

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
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**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - gross	\$ 80,701				\$ 89,781
Allowable discounts (4%)	(3,228)				(3,591)
Assessment levy: on-roll - net	77,473	\$ 77,210	\$ 263	\$ 77,473	86,190
Assessment levy: off-roll	209,578	-	209,578	209,578	246,746
Total revenues	<u>287,051</u>	<u>77,210</u>	<u>209,841</u>	<u>287,051</u>	<u>332,936</u>
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	15,000	1,225	13,775	15,000	10,000
Engineering	10,000	-	10,000	10,000	7,500
Audit	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	4,000	8,062	-	8,062	8,200
Telephone	400	200	200	400	400
Postage	750	77	673	750	750
Printing & binding	750	375	375	750	750
Legal advertising	2,000	72	1,928	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	7,050	6,163	-	6,163	7,050
Contingencies/bank charges	650	632	18	650	650
EMMA software services	-	3,000	-	3,000	3,000
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	145	-	145	210
Tax collector	1,614	1,542	72	1,614	1,796
Electricity	-	-	-	-	-
Total professional & administrative	<u>98,054</u>	<u>46,873</u>	<u>57,291</u>	<u>104,164</u>	<u>97,936</u>
Field operations					
Other Contractual- Stormwater maint.	120,000	-	120,000	120,000	120,000
Streetlighting lease/Electric	44,000	17,863	26,137	44,000	90,000
Irrigation supply	25,000	-	25,000	25,000	25,000
Total field operations	<u>189,000</u>	<u>17,863</u>	<u>171,137</u>	<u>189,000</u>	<u>235,000</u>
Total expenditures	<u>287,054</u>	<u>64,736</u>	<u>228,428</u>	<u>293,164</u>	<u>332,936</u>
Net increase/(decrease) of fund balance	(3)	12,474	(18,587)	(6,113)	-
Fund balance - beginning (unaudited)	86,265	163,497	175,971	163,497	157,384
Fund balance - ending (projected)	<u>\$ 86,262</u>	<u>\$ 175,971</u>	<u>\$ 157,384</u>	<u>\$ 157,384</u>	<u>\$ 157,384</u>

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording \$ 48,000

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 10,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 7,500

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Audit 5,000

Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.

Arbitrage rebate calculation 750

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.

Dissemination agent 1,000

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Trustee 8,200

Annual fee for the service provided by trustee, paying agent and registrar.

Telephone 400

Telephone and fax machine.

Postage 750

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & binding 750

Letterhead, envelopes, copies, agenda packages, etc.

Legal advertising 2,000

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

EXPENDITURES (continued)

Annual special district fee 175

Annual fee paid to the Florida Department of Economic Opportunity.

Insurance 7,050

The District will obtain public officials and general liability insurance.

Contingencies/bank charges 650

Bank charges, automated AP routing and other miscellaneous expenses incurred during the year.

EMMA software services 3,000

Website

Hosting & maintenance 705

ADA compliance 210

Tax collector 1,796

Field operations

Other Contractual- Stormwater maint. 120,000

Streetlighting lease/Electric 90,000

Irrigation supply 25,000

Total expenditures \$ 332,936

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2022 NOTE BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: off-roll	\$ 489,375	\$ -	\$ 489,375	\$ 489,375	\$ -
Interest	-	10,141	-	10,141	-
Total revenues	<u>489,375</u>	<u>10,141</u>	<u>489,375</u>	<u>499,516</u>	<u>-</u>
EXPENDITURES					
Debt service					
Interest	489,375	244,687	244,688	489,375	-
Total expenditures	<u>489,375</u>	<u>244,687</u>	<u>244,688</u>	<u>489,375</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	-	(234,546)	244,687	10,141	-
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(8,583)	(766,911)	(775,494)	-
Total other financing sources/(uses)	<u>-</u>	<u>(8,583)</u>	<u>(766,911)</u>	<u>(775,494)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	-	(243,129)	(522,224)	(765,353)	-
Beginning fund balance (unaudited)	763,004	769,246	526,117	769,246	3,893
Ending fund balance (projected)	<u>\$763,004</u>	<u>\$ 526,117</u>	<u>\$ 3,893</u>	<u>\$ 3,893</u>	<u>3,893</u>
Use of fund balance:					
Debt service reserve account balance (required)					-
Interest expense - November 1, 2027					-
Projected fund balance surplus/(deficit) as of September 30, 2027				<u>\$</u>	<u>3,893</u>

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2022 BOND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 583,036				\$ 579,593
Allowable discounts (4%)	(23,321)				(23,184)
Net assessment levy - on-roll	559,715	\$ 556,160	\$ 3,555	\$ 559,715	556,409
Assessment prepayments	-	24,501	-	24,501	-
Interest	-	12,620	-	12,620	-
Total revenues	559,715	593,281	3,555	596,836	556,409
EXPENDITURES					
Debt service					
Principal	195,000	-	195,000	195,000	205,000
Interest	350,369	175,184	175,185	350,369	344,519
Tax collector	11,661	11,106	555	11,661	11,592
Total expenditures	557,030	186,290	370,740	557,030	561,111
Excess/(deficiency) of revenues over/(under) expenditures	2,685	406,991	(367,185)	39,806	(4,702)
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	(9,606)	-	(9,606)	-
Total other financing sources/(uses)	-	(9,606)	-	(9,606)	-
Fund balance:					
Net increase/(decrease) in fund balance	2,685	397,385	(367,185)	30,200	(4,702)
Beginning fund balance (unaudited)	744,595	781,115	1,178,500	781,115	811,315
Ending fund balance (projected)	<u>\$747,280</u>	<u>\$1,178,500</u>	<u>\$ 811,315</u>	<u>\$ 811,315</u>	<u>806,613</u>
Use of fund balance:					
Debt service reserve account balance (required)					(547,738)
Interest expense - November 1, 2027					(169,184)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 89,691</u>

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			175,184.38	175,184.38	9,035,000.00
05/01/26	195,000.00	3.000%	175,184.38	370,184.38	8,840,000.00
11/01/26			172,259.38	172,259.38	8,840,000.00
05/01/27	205,000.00	3.000%	172,259.38	377,259.38	8,635,000.00
11/01/27			169,184.38	169,184.38	8,635,000.00
05/01/28	210,000.00	3.375%	169,184.38	379,184.38	8,425,000.00
11/01/28			165,640.63	165,640.63	8,425,000.00
05/01/29	215,000.00	3.375%	165,640.63	380,640.63	8,210,000.00
11/01/29			162,012.50	162,012.50	8,210,000.00
05/01/30	225,000.00	3.375%	162,012.50	387,012.50	7,985,000.00
11/01/30			158,215.63	158,215.63	7,985,000.00
05/01/31	235,000.00	3.375%	158,215.63	393,215.63	7,750,000.00
11/01/31			154,250.00	154,250.00	7,750,000.00
05/01/32	240,000.00	3.375%	154,250.00	394,250.00	7,510,000.00
11/01/32			150,200.00	150,200.00	7,510,000.00
05/01/33	250,000.00	4.000%	150,200.00	400,200.00	7,260,000.00
11/01/33			145,200.00	145,200.00	7,260,000.00
05/01/34	260,000.00	4.000%	145,200.00	405,200.00	7,000,000.00
11/01/34			140,000.00	140,000.00	7,000,000.00
05/01/35	270,000.00	4.000%	140,000.00	410,000.00	6,730,000.00
11/01/35			134,600.00	134,600.00	6,730,000.00
05/01/36	280,000.00	4.000%	134,600.00	414,600.00	6,450,000.00
11/01/36			129,000.00	129,000.00	6,450,000.00
05/01/37	295,000.00	4.000%	129,000.00	424,000.00	6,155,000.00
11/01/37			123,100.00	123,100.00	6,155,000.00
05/01/38	305,000.00	4.000%	123,100.00	428,100.00	5,850,000.00
11/01/38			117,000.00	117,000.00	5,850,000.00
05/01/39	315,000.00	4.000%	117,000.00	432,000.00	5,535,000.00
11/01/39			110,700.00	110,700.00	5,535,000.00
05/01/40	330,000.00	4.000%	110,700.00	440,700.00	5,205,000.00
11/01/40			104,100.00	104,100.00	5,205,000.00
05/01/41	345,000.00	4.000%	104,100.00	449,100.00	4,860,000.00
11/01/41			97,200.00	97,200.00	4,860,000.00
05/01/42	360,000.00	4.000%	97,200.00	457,200.00	4,500,000.00
11/01/42			90,000.00	90,000.00	4,500,000.00
05/01/43	375,000.00	4.000%	90,000.00	465,000.00	4,125,000.00
11/01/43			82,500.00	82,500.00	4,125,000.00
05/01/44	390,000.00	4.000%	82,500.00	472,500.00	3,735,000.00
11/01/44			74,700.00	74,700.00	3,735,000.00
05/01/45	405,000.00	4.000%	74,700.00	479,700.00	3,330,000.00

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2022 BOND AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/45			66,600.00	66,600.00	3,330,000.00
05/01/46	420,000.00	4.000%	66,600.00	486,600.00	2,910,000.00
11/01/46			58,200.00	58,200.00	2,910,000.00
05/01/47	435,000.00	4.000%	58,200.00	493,200.00	2,475,000.00
11/01/47			49,500.00	49,500.00	2,475,000.00
05/01/48	455,000.00	4.000%	49,500.00	504,500.00	2,020,000.00
11/01/48			40,400.00	40,400.00	2,020,000.00
05/01/49	475,000.00	4.000%	40,400.00	515,400.00	1,545,000.00
11/01/49			30,900.00	30,900.00	1,545,000.00
05/01/50	495,000.00	4.000%	30,900.00	525,900.00	1,050,000.00
11/01/50			21,000.00	21,000.00	1,050,000.00
05/01/51	515,000.00	4.000%	21,000.00	536,000.00	535,000.00
11/01/51			10,700.00	10,700.00	535,000.00
05/01/52	535,000.00	4.000%	10,700.00	545,700.00	-
Total	8,840,000.00		5,514,325.04	14,354,325.04	

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2026 BOND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: off-roll	\$ -	\$ -	\$ 369,953	\$ 369,953	\$ 1,246,500
Total revenues	-	-	369,953	369,953	1,246,500
EXPENDITURES					
Debt service					
Principal	-	-	-	-	315,000
Interest	-	-	-	-	838,908
Cost of issuance	-	-	212,031	212,031	-
Underwriter's discount	-	-	348,500	348,500	-
Total expenditures	-	-	560,531	560,531	1,153,908
Excess/(deficiency) of revenues over/(under) expenditures	-	-	(190,578)	(190,578)	92,592
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	-	1,183,686	1,183,686	-
Total other financing sources/(uses)	-	-	1,183,686	1,183,686	-
Fund balance:					
Net increase/(decrease) in fund balance	-	-	993,108	993,108	92,592
Beginning fund balance (unaudited)	-	-	-	-	993,108
Ending fund balance (projected)	\$ -	\$ -	\$ 993,108	\$ 993,108	1,085,700
Use of fund balance:					
Debt service reserve account balance (required)					(623,155)
Interest expense - November 1, 2027					(461,868)
Projected fund balance surplus/(deficit) as of September 30, 2027					<u>\$ 677</u>

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 BOND AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/26			369,953.39	369,953.39	17,425,000.00
05/01/27	315,000.00	4.500%	468,955.00	783,955.00	17,110,000.00
11/01/27			461,867.50	461,867.50	17,110,000.00
05/01/28	330,000.00	4.500%	461,867.50	791,867.50	16,780,000.00
11/01/28			454,442.50	454,442.50	16,780,000.00
05/01/29	345,000.00	4.500%	454,442.50	799,442.50	16,435,000.00
11/01/29			446,680.00	446,680.00	16,435,000.00
05/01/30	360,000.00	4.500%	446,680.00	806,680.00	16,075,000.00
11/01/30			438,580.00	438,580.00	16,075,000.00
05/01/31	375,000.00	4.500%	438,580.00	813,580.00	15,700,000.00
11/01/31			430,142.50	430,142.50	15,700,000.00
05/01/32	390,000.00	4.500%	430,142.50	820,142.50	15,310,000.00
11/01/32			421,367.50	421,367.50	15,310,000.00
05/01/33	410,000.00	4.500%	421,367.50	831,367.50	14,900,000.00
11/01/33			412,142.50	412,142.50	14,900,000.00
05/01/34	430,000.00	4.500%	412,142.50	842,142.50	14,470,000.00
11/01/34			402,467.50	402,467.50	14,470,000.00
05/01/35	450,000.00	4.500%	402,467.50	852,467.50	14,020,000.00
11/01/35			392,342.50	392,342.50	14,020,000.00
05/01/36	470,000.00	4.500%	392,342.50	862,342.50	13,550,000.00
11/01/36			381,767.50	381,767.50	13,550,000.00
05/01/37	495,000.00	5.450%	381,767.50	876,767.50	13,055,000.00
11/01/37			368,278.75	368,278.75	13,055,000.00
05/01/38	520,000.00	5.450%	368,278.75	888,278.75	12,535,000.00
11/01/38			354,108.75	354,108.75	12,535,000.00
05/01/39	550,000.00	5.450%	354,108.75	904,108.75	11,985,000.00
11/01/39			339,121.25	339,121.25	11,985,000.00
05/01/40	580,000.00	5.450%	339,121.25	919,121.25	11,405,000.00
11/01/40			323,316.25	323,316.25	11,405,000.00
05/01/41	615,000.00	5.450%	323,316.25	938,316.25	10,790,000.00
11/01/41			306,557.50	306,557.50	10,790,000.00
05/01/42	650,000.00	5.450%	306,557.50	956,557.50	10,140,000.00
11/01/42			288,845.00	288,845.00	10,140,000.00
05/01/43	685,000.00	5.450%	288,845.00	973,845.00	9,455,000.00
11/01/43			270,178.75	270,178.75	9,455,000.00
05/01/44	725,000.00	5.450%	270,178.75	995,178.75	8,730,000.00
11/01/44			250,422.50	250,422.50	8,730,000.00
05/01/45	765,000.00	5.450%	250,422.50	1,015,422.50	7,965,000.00
11/01/45			229,576.25	229,576.25	7,965,000.00
05/01/46	805,000.00	5.450%	229,576.25	1,034,576.25	7,160,000.00
11/01/46			207,640.00	207,640.00	7,160,000.00
05/01/47	855,000.00	5.800%	207,640.00	1,062,640.00	6,305,000.00
11/01/47			182,845.00	182,845.00	6,305,000.00
05/01/48	905,000.00	5.800%	182,845.00	1,087,845.00	5,400,000.00
11/01/48			156,600.00	156,600.00	5,400,000.00
05/01/49	960,000.00	5.800%	156,600.00	1,116,600.00	4,440,000.00
11/01/49			128,760.00	128,760.00	4,440,000.00

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2026 BOND AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/50	1,015,000.00	5.800%	128,760.00	1,143,760.00	3,425,000.00
11/01/50			99,325.00	99,325.00	3,425,000.00
05/01/51	1,075,000.00	5.800%	99,325.00	1,174,325.00	2,350,000.00
11/01/51			68,150.00	68,150.00	2,350,000.00
05/01/52	1,140,000.00	5.800%	68,150.00	1,208,150.00	1,210,000.00
11/01/52			35,090.00	35,090.00	1,210,000.00
05/01/53	1,210,000.00	5.800%	35,090.00	1,245,090.00	-
11/01/53			-	-	-
Total	17,425,000.00		16,540,138.39	33,965,138.39	

**TUCKER'S POINTE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2027 ASSESSMENTS**

On-Roll Assessments

	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
<u>Assessment Area One</u>					
SF 40'	98	\$ 253.62	\$ 1,346.50	\$ 1,600.12	\$ 1,574.47
SF 40' - Reduced	-	253.62	1,276.60	1,530.22	1,574.47
SF 50'	177	253.62	1,683.13	1,936.75	1,911.10
SF 50' - Reduced	19	253.62	1,595.74	1,849.36	1,911.10
SF 60'	43	253.62	2,019.76	2,273.38	2,247.73
SF 60' - Reduced	17	253.62	1,914.89	2,168.51	2,247.73
	354				

Off-Roll Assessments

	Units	FY 2027 O&M Assessment per Unit	FY 2027 DS Assessment per Unit	FY 2027 Total Assessment per Unit	FY 2026 Total Assessment per Unit
<u>Assessment Area Two</u>					
Townhome	360	\$ 238.40	\$ 900.00	\$ 1,138.40	\$ 567.12
Twin Villa	120	238.40	1,000.00	1,238.40	n/a
SF 40'	187	238.40	1,200.00	1,438.40	684.73
SF 50'	281	238.40	1,500.00	1,738.40	802.34
SF 60'	87	238.40	1,800.00	2,038.40	919.95
Total	1,035				
Grand Total	1,389				

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

12

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2026/2027 annual meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2026/2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 5th day of June, 2026.

ATTEST:

**TUCKERS POINTE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT A

TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2026/2027 MEETING SCHEDULE		
LOCATION		
<i>Country Inn and Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 15, 2026	Regular Meeting	1:00 PM
November 19, 2026	Landowners' Meeting	1:00 PM
November 19, 2026	Regular Meeting	1:00 PM
December 17, 2026	Regular Meeting	1:00 PM
January 21, 2027	Regular Meeting	1:00 PM
February 18, 2027	Regular Meeting	1:00 PM
March 18, 2027	Regular Meeting	1:00 PM
April 15, 2027	Regular Meeting	1:00 PM
May 20, 2027	Regular Meeting	1:00 PM
June 17, 2027	Regular Meeting	1:00 PM
July 15, 2027	Regular Meeting	1:00 PM
August 19, 2027	Regular Meeting	1:00 PM
September 16, 2027	Regular Meeting	1:00 PM
CALL-IN NUMBER: 1-888-354-0094; PARTICIPANT PASSCODE: 229 774 8903		

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
TUCKERS POINTE
APRIL 30, 2026**

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2026**

	General Fund	Debt Service Fund Series 2022 Notes	Debt Service Fund Series 2022 Bonds	Capital Projects Fund Series 2022 Notes	Capital Projects Fund Series 2022 Bonds	Total Governmental Funds
ASSETS						
Cash	\$ 379,557	\$ -	\$ -	\$ -	\$ -	\$ 379,557
Investments						
Revenue	-	530,564	598,051	-	-	1,128,615
Reserve	-	489,375	547,737	-	-	1,037,112
Prepayment	-	-	41,405	-	-	41,405
Construction	-	-	-	177,397	6,713,841	6,891,238
Undeposited funds	31	-	-	-	-	31
Due from general fund	-	-	27	-	-	27
Total assets	<u>\$ 379,588</u>	<u>\$ 1,019,939</u>	<u>\$ 1,187,220</u>	<u>\$ 177,397</u>	<u>\$ 6,713,841</u>	<u>\$ 9,477,985</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Contracts payable	\$ -	\$ -	\$ -	\$ -	\$ 650	\$ 650
Due to Landowner	-	4,333	6,961	-	-	11,294
Due to debt service fund	27	-	-	-	-	27
Landowner advance	6,000	-	-	-	-	6,000
Total liabilities	<u>6,027</u>	<u>4,333</u>	<u>6,961</u>	<u>-</u>	<u>650</u>	<u>17,971</u>
DEFERRED INFLOWS OF RESOURCES						
Unearned Revenue	52,393	122,344	-	-	-	174,737
Total deferred inflows of resources	<u>52,393</u>	<u>122,344</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>174,737</u>
Fund balances:						
Restricted for:						
Debt service	-	893,262	1,180,259	-	-	2,073,521
Capital projects	-	-	-	177,397	6,713,191	6,890,588
Unassigned	321,168	-	-	-	-	321,168
Total fund balances	<u>321,168</u>	<u>893,262</u>	<u>1,180,259</u>	<u>177,397</u>	<u>6,713,191</u>	<u>9,285,277</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 379,588</u>	<u>\$ 1,019,939</u>	<u>\$ 1,187,220</u>	<u>\$ 177,397</u>	<u>\$ 6,713,841</u>	<u>\$ 9,477,985</u>

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 4	\$ 77,214	\$ 77,473	100%
Assessment levy: off-roll	157,182	157,182	209,578	75%
Total revenues	<u>157,186</u>	<u>234,396</u>	<u>287,051</u>	82%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	28,000	48,000	58%
Legal	-	1,225	15,000	8%
Engineering	4,050	4,050	10,000	41%
Audit	-	-	5,000	0%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	583	1,000	58%
Trustee	-	8,062	4,000	202%
Telephone	33	233	400	58%
Postage	84	161	750	21%
Printing & binding	62	437	750	58%
Legal advertising	-	72	2,000	4%
Annual special district fee	-	175	175	100%
Insurance	-	6,163	7,050	87%
Contingencies/bank charges	80	713	650	110%
EMMA software services	-	3,000	-	N/A
Website				
Hosting & maintenance	-	705	705	100%
ADA compliance	-	145	210	69%
Tax collector	-	1,542	1,614	96%
Total professional & administrative	<u>8,392</u>	<u>55,266</u>	<u>98,054</u>	56%
Field operations				
Other contractual- stormwater maint.	-	-	120,000	0%
Streetlighting lease/electric	3,596	21,459	44,000	49%
Irrigation supply	-	-	25,000	0%
Total field operations	<u>3,596</u>	<u>21,459</u>	<u>189,000</u>	11%
Total expenditures	<u>11,988</u>	<u>76,725</u>	<u>287,054</u>	27%
Excess/(deficiency) of revenues over/(under) expenditures	145,198	157,671	(3)	
Fund balances - beginning	<u>175,970</u>	<u>163,497</u>	<u>86,265</u>	
Fund balances - ending	<u>\$321,168</u>	<u>\$ 321,168</u>	<u>\$ 86,262</u>	

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022 NOTE
FOR THE PERIOD ENDED APRIL 30, 2026**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: off-roll	\$ 367,031	\$ 367,031	\$ 489,375	75%
Interest	1,477	11,618	-	N/A
Total revenues	<u>368,508</u>	<u>378,649</u>	<u>489,375</u>	77%
EXPENDITURES				
Debt service				
Interest	-	244,687	489,375	50%
Total debt service	<u>-</u>	<u>244,687</u>	<u>489,375</u>	50%
Excess/(deficiency) of revenues over/(under) expenditures	368,508	133,962	-	
OTHER FINANCING SOURCES/(USES)				
Transfer out	<u>(1,363)</u>	<u>(9,946)</u>	-	N/A
Total other financing sources	<u>(1,363)</u>	<u>(9,946)</u>	<u>-</u>	N/A
Net change in fund balances	367,145	124,016	-	
Fund balances - beginning	526,117	769,246	763,004	
Fund balances - ending	<u>\$ 893,262</u>	<u>\$ 893,262</u>	<u>\$ 763,004</u>	

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2022 BONDS
FOR THE PERIOD ENDED APRIL 30, 2026**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll	\$ 27	\$ 556,187	\$ 559,715	99%
Assessment prepayments	-	24,501	-	N/A
Interest	3,258	15,878	-	N/A
Total revenues	<u>3,285</u>	<u>596,566</u>	<u>559,715</u>	107%
EXPENDITURES				
Debt service				
Principal	-	-	195,000	0%
Interest	-	175,184	350,369	50%
Tax collector	-	11,106	11,661	95%
Total debt service	<u>-</u>	<u>186,290</u>	<u>557,030</u>	33%
Excess/(deficiency) of revenues over/(under) expenditures	3,285	410,276	2,685	
OTHER FINANCING SOURCES/(USES)				
Transfer out	<u>(1,526)</u>	<u>(11,132)</u>	-	N/A
Total other financing sources	<u>(1,526)</u>	<u>(11,132)</u>	-	N/A
Net change in fund balances	1,759	399,144	2,685	
Fund balances - beginning	1,178,500	781,115	744,595	
Fund balances - ending	<u>\$ 1,180,259</u>	<u>\$ 1,180,259</u>	<u>\$ 747,280</u>	

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022 NOTE
FOR THE PERIOD ENDED APRIL 30, 2026**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Interest	\$ 489	\$ 3,446
Total revenues	<u>489</u>	<u>3,446</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	489	3,446
OTHER FINANCING SOURCES/(USES)		
Transfer in	1,363	9,946
Total other financing sources/(uses)	<u>1,363</u>	<u>9,946</u>
Net change in fund balances	1,852	13,392
Fund balances - beginning	175,545	164,005
Fund balances - ending	<u>\$ 177,397</u>	<u>\$ 177,397</u>

**TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2022 BONDS
FOR THE PERIOD ENDED APRIL 30, 2026**

	<u>Current Month</u>	<u>Year To Date</u>
REVENUES		
Water/Sewer tap fees reimburses	\$ 2,408,186	\$ 6,539,832
Interest	11,207	11,939
Total revenues	<u>2,419,393</u>	<u>6,551,771</u>
EXPENDITURES	-	-
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	2,419,393	6,551,771
OTHER FINANCING SOURCES/(USES)		
Transfer in	1,526	11,132
Total other financing sources/(uses)	<u>1,526</u>	<u>11,132</u>
Net change in fund balances	2,420,919	6,562,903
Fund balances - beginning	4,292,272	150,288
Fund balances - ending	<u>\$ 6,713,191</u>	<u>\$ 6,713,191</u>

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT
MINUTES OF MEETING
TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Tuckers Pointe Community Development District held a Regular Meeting on March 19, 2026 at 1:00 p.m., at the Country Inn and Suites, 24244 Corporate Court, Port Charlotte, Florida 33954.

Present:

Matt Koratich	Vice Chair
Carlos Cardenas	Assistant Secretary
Zane Zeidan	Assistant Secretary

Also present:

Chuck Adams	District Manager
Greg Urbancic (via telephone)	District Counsel
Frank Savage	District Engineer
Tim Bramwell (via telephone)	Bond Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 1:04 p.m. The Oath of Office was administered to Matt Koratich before the meeting. Supervisors Koratich, Cardenas and Zeidan were present. Supervisors Tucker and Doehr were absent.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Administration of Oath of Office to Appointed Supervisor Matt Koratich (the following to be provided under separate cover)

This item was discussed during the First Order of Business.

The following items were provided and explained to Mr. Koratich prior to the meeting:

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligations and Responsibilities

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

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

44

45 **FOURTH ORDER OF BUSINESS**

Ratification of Resolution 2025-08, Electing and Removing Officers of the District, and Providing for an Effective Date

46

47

48

49 Mr. Adams presented Resolution 2025-08. He recapped the slate of officers, as follows:

- 50 Michelle Tucker Chair
- 51 Matt Koratich Vice Chair
- 52 Craig Doehr Assistant Secretary
- 53 Zane Zeidan Assistant Secretary
- 54 Carlos Cardenas Assistant Secretary

55 This Resolution removes the following:

- 56 Denise Fay Vice Chair

57 The following prior appointments by the Board remain unchanged by this Resolution:

- 58 Chesley Adams Secretary
- 59 Craig Wrathell Assistant Secretary
- 60 Craig Wrathell Treasurer
- 61 Jeff Pinder Assistant Treasurer

62 **On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor,**
63 **Resolution 2025-08, Electing and Removing Officers of the District, and**
64 **Providing for an Effective Date, was ratified.**

65

66

67 **FIFTH ORDER OF BUSINESS**

Presentation of Supplement #2 to the Master Engineer’s Report

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70 Mr. Savage presented Supplement #2 to the Original Master Engineer’s Report. He
71 noted the following:

- 72 ➤ The Report supplements the Master Engineer’s Report, which defined the Capital
73 Improvement Project (CIP) for the entire project, and Supplement #1, which defined the CIP for
74 the first phase of both on-site and off-site components for the first bond issuance.
- 75 ➤ As bond funds were depleted, Staff is preparing documents certifying the Capital
76 Projects Fund Series 2022 Bonds complete.

77 ➤ This Report will be used to generate the second bond issue to complete the remainder
78 of the 2026 Project, defined as Phases 2, 3 and 4, and any additional off-site improvements
79 within the Report.

80 ➤ The Report defines the CIP, costs and the project scope and can be utilized for the
81 creation of subsequent documents as the final financing mechanism.

82 ➤ The Report is based on information from the Developer, the Developer’s Engineer of
83 Record and public records, as they are not the design or certified engineer on the development.

84 ➤ The Report defines each of the remaining phases.

85 ➤ Table 1 outlines the Current Phasing Plan and Unit Allocation.

86 ➤ The 2026 Project-Order of Magnitude Cost Estimate total is \$26,085,400; the
87 infrastructure categories have not changed.

88 ➤ The 2026 Project includes the remainder of the drainage and surface water
89 management system. The Developer will fund any earthwork, grading or other improvements
90 on private property, as the CDD is not obligated to fund or reimburse any costs for this work.

91 ➤ The 2026 Project Report constitutes the remainder of the public roadway proportions as
92 well as adjacent components, such as landscaping and landscape buffers, easements,
93 hardscaping sidewalks, irrigation, street lighting, differential costs of undergrounding electrical
94 utilities and other incidentals.

95 ➤ The irrigation distribution system is included in the Report, as it is anticipated to be
96 public and funded by the District; however, the District can choose not to fund it and it may be
97 funded by the Developer as a private system and owned and maintained by the HOA.

98 Mr. Koratich stated an Agreement is in order, as the HOA will maintain CDD assets.

99 ➤ The Contingency amount was reduced from 20% to 10% due to the availability of
100 competitive bid construction contracts.

101 ➤ Table 3 was prepared with input from the Developer’s Representatives.

On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the Supplement #2 to the Master Engineer’s Report, in substantial form, was approved.

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SIXTH ORDER OF BUSINESS

**Presentation of Second Supplemental
Special Assessment Methodology Report
(under separate cover)**

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111 Mr. Adams distributed and reviewed the Second Supplemental Special Assessment
112 Methodology Report dated March 19, 2026. He discussed the Development Program, CIP,
113 Financing Program, the Types of Bonds Proposed, Assessment Methodology, benefit allocation,
114 assigning debt, lienability tests, special and peculiar benefits to the units, and True-up
115 Mechanism. He noted the following:

116 ➤ The Report takes into consideration the 2026 CIP described in the Supplement #2 to the
117 Master Engineer’s Report. It envisions 1,035 residential units of various product/unit sizes.

118 ➤ The Report gives an overview of the 2022 and the 2026 Projects, as there were master
119 improvements in the 2022 Project and those benefits are realized in the 2026 Project Units and
120 the master costs are apportioned accordingly.

121 ➤ The total estimated cost of the 2026 Project is \$26,085,400.

122 ➤ The total par amount for the Series 2026 bonds is \$17,920,000 to finance CIP costs of
123 approximately \$16,738,350.

124 ➤ There are no amenities in the 2026 Project or governmental property.

125 Mr. Adams requested approval in substantial form as the blanks in Section 5.3 need to
126 be filled in and the description of the property needs to be attached.

127 Mr. Adams reviewed Tables 1 through 6, reflecting the Development Plan, CIP Project
128 Costs, Preliminary Sources and Uses of Funds, Benefit Allocation, 2022 and 2026 Project Costs
129 Allocation and the Overall Bond Assessment Apportionment.

**On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the
Second Supplemental Special Assessment Methodology Report, in substantial
form, was approved.**

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SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2026-01,
Supplementing its Resolution 2021-28 by
Authorizing the Issuance of its Special
Assessment Revenue Bonds, Series 2026
(2026 Project), in an Aggregate Principal
Amount of Not Exceeding \$20,000,000, for
the Principal Purpose of Acquiring and
Constructing Assessable Improvements;
Delegating to the Chair or Vice Chair of the
Board of Supervisors of the District,
Subject to Compliance with the Applicable
Provisions Hereof, the Authority to Award
the Sale of Such Series 2026 Bonds to
FMSbonds, Inc. by Executing and**

149 Delivering to Such Underwriter a Bond
150 Purchase Contract and Approving the Form
151 Thereof; Approving the Form of and
152 authorizing the execution of the Third
153 Supplemental Trust Indenture; Appointing
154 U.S. Bank Trust Company, National
155 Association as the trustee, bond registrar
156 and paying agent for such series 2026
157 Bonds; Making Certain Findings; Approving
158 Forms of Said Series 2026 Bonds;
159 Approving the Form of the Preliminary
160 Limited Offering Memorandum and
161 Authorizing the Use by the Underwriter of
162 the Preliminary Limited Offering
163 Memorandum and the Limited Offering
164 Memorandum and the Execution of the
165 Limited Offering Memorandum; Approving
166 the Form of the Continuing Disclosure
167 Agreement and Authorizing the Execution
168 Thereof; Authorizing Certain Officials of
169 the Development District and Others to
170 Take All Actions Required in Connection
171 with the Issuance, Sale and Delivery of Said
172 Series 2026 Bonds; Providing Certain Other
173 Details With Respect to Said Series 2026
174 Bonds; and Providing an Effective Date
175

176 Mr. Bramwell presented Resolution 2026-01, known as the Delegation Resolution. This
177 Resolution supplements Resolution 2021-28, which authorized issuance of Special Assessment
178 Revenue Bonds in an aggregated amount not-to-exceed \$70,660,000. Resolution 2021-28 was
179 subsequently validated on November 30, 2021 and the District authorized and issued two
180 Series of Bonds under the Master Trust Indenture, including the Series 2022 Phase 1 Project
181 Bonds with an aggregate principal amount of \$9,600,000 issued pursuant to the First
182 Supplemental Trust Indenture and the Series 2022 Master Infrastructure Project Bonds with an
183 aggregate principal amount of \$13,500,000 issued pursuant to the Second Supplemental Trust
184 Indenture. Resolution 2026-01 accomplishes the following:

- 185 ➤ Supplements the bond resolution to authorize a third series of bonds in an aggregate
186 principal amount not-to-exceed \$20 million.
- 187 ➤ Approves principal bond documents relating to the Series 2026 Bonds, including forms
188 of the Third Supplemental Trust Indenture, the Bond Purchase Contract, Preliminary Limited
189 Offering Memorandum, and the Continuing Disclosure Agreement.

190 ➤ Authorizes the execution of any Completion Agreement, Acquisition Agreement,
191 Collateral Assignment and True-Up Agreement deemed necessary.

192 ➤ Authorizes the Board to engage FMSbonds, Inc. as its Underwriter and authorizes the
193 Underwriter to market the bonds using the approved forms.

194 ➤ Sets forth the following parameters by which the Chair can enter into the Bond
195 Purchase Contract:

- 196 Maximum Principal Amount: Not to Exceed \$20,000,000
- 197 Maximum Coupon Rate: Maximum Statutory Rate
- 198 Underwriting Discount: Maximum 2.0%
- 199 Not to Exceed Maturity Date: Maximum Allowed by Law
- 200 Redemption Provisions: The Series 2026 Bonds shall be subject to optional
- 201 redemption and determined by the Underwriter of
- 202 the District during pricing and will be set forth in
- 203 the Bond Purchase Contract to be delivered by
- 204 FMSbonds, Inc.

On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, Resolution 2026-01, in substantial form, Supplementing its Resolution 2021-28 by Authorizing the Issuance of its Special Assessment Revenue Bonds, Series 2026 (2026 Project), in an Aggregate Principal Amount of Not Exceeding \$20,000,000, for the Principal Purpose of Acquiring and Constructing Assessable Improvements; Delegating to the Chair or Vice Chair of the Board of Supervisors of the District, Subject to Compliance with the Applicable Provisions Hereof, the Authority to Award the Sale of Such Series 2026 Bonds to FMSbonds, Inc. by Executing and Delivering to Such Underwriter a Bond Purchase Contract and Approving the Form Thereof; Approving the Form of and authorizing the execution of the Third Supplemental Trust Indenture; Appointing U.S. Bank Trust Company, National Association as the trustee, bond registrar and paying agent for such series 2026 Bonds; Making Certain Findings; Approving Forms of Said Series 2026 Bonds; Approving the Form of the Preliminary Limited Offering Memorandum and Authorizing the Use by the Underwriter of the Preliminary Limited Offering Memorandum and the Limited Offering Memorandum and the Execution of the Limited Offering Memorandum; Approving the Form of the Continuing Disclosure Agreement and Authorizing the Execution Thereof; Authorizing Certain Officials of the Development District and Others to Take All Actions Required in Connection with the Issuance, Sale and Delivery of Said Series 2026 Bonds; Providing Certain Other Details With Respect to Said Series 2026 Bonds; and Providing an Effective Date, was adopted.

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230 EIGHTH ORDER OF BUSINESS

230 Consideration of Resolution 2026-02,
231 Designating a Date, Time and Location for
232 Landowners’ Meeting and Election;
233 Providing for Publication; Establishing
234 Forms for the Landowners’ Meeting and
235 Election; and Providing for Severability and
236 an Effective Date [Seats 1, 2 & 4]
237

238 Mr. Adams presented Resolution 2026-02. Seats 1, 2 and 4, currently held by Mr.
239 Koratich, Mr. Cardenas and Mr. Doehr, respectively, are up for Election at the Landowners’
240 Election.

241 **On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor,**
242 **Resolution 2026-02, Designating November 19, 2026 at 1:00 p.m., at the**
243 **Country Inn and Suites by Radisson, 24244 Corporate Court, Port Charlotte,**
244 **Florida 33954, as the Date, Time and Location for Landowners’ Meeting and**
245 **Election; Providing for Publication; Establishing Forms for the Landowners’**
246 **Meeting and Election; and Providing for Severability and an Effective Date, was**
247 **adopted.**

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250 NINTH ORDER OF BUSINESS

250 Discussion/Consideration/Ratification:
251 Performance Measures/Standards &
252 Annual Reporting Form
253

254 A. October 1, 2024 – September 30, 2025 [Posted]

255 Mr. Adams stated that the 2025 Goals and Objectives Reporting was completed.

256 **On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the**
257 **Fiscal Year 2025 Goals and Objectives Annual Reporting, was ratified.**

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259 B. October 1, 2025 – September 30, 2026

260 Mr. Adams presented the Goals and Objectives Fiscal Year 2026 Performance Measures
261 and Standards, which are the same as for Fiscal Year 2025.

262 **On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the**
263 **Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and**
264 **Standards, were approved.**

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267 TENTH ORDER OF BUSINESS

267 Consideration of FMSbonds, Inc., Rule G-17
268 Disclosure
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270 Mr. Adams presented the FMSbonds Rule G-17 Disclosure Letter.

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On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the FMSbonds, Inc., Rule G-17 Disclosure Letter and authorizing the Vice Chair to execute, was approved.

ELEVENTH ORDER OF BUSINESS

Ratification of Charlotte County Addendum to Second Amended and Restated Off-Site Utilities Agreement

Mr. Urbanic presented the Charlotte County Addendum to Second Amended and Restated Off-Site Utilities Agreement, which memorializes the credits available to the CDD in relation to pre-paid utility fees. The Addendum was prepared with input from Developer’s Counsel.

Mr. Adams stated the CDD should expect to receive about \$10 million from the County. The funds will be transferred from the Developer and applied to the CDD Construction Fund Account and used to pay down qualifying assets.

On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the Charlotte County Addendum to the Second Amended and Restated Off-Site Utilities Agreement, was ratified.

TWELFTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of January 31, 2026

Mr. Adams presented the Unaudited Financial Statements as of January 31, 2026. He and Mr. Koratich will review the CDD and HOA irrigation and streetlighting leases to ensure the asset is assigned to the correct entity.

The financials were accepted.

THIRTEENTH ORDER OF BUSINESS

Approval of August 21, 2025 Public Hearing and Regular Meeting Minutes

On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the August 21, 2025 Public Hearing and Regular Meeting Minutes, as presented, were approved.

FOURTEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Coleman, Yovanovich & Koester, P.A.

311 There was no report.

312 **B. District Engineer: Barraco & Associates, Inc.**

313 Mr. Savage stated he will work on documents to close out the Capital Projects Series
314 2022 Note and Bonds and most likely conduct the annual inspection to fulfill that portion of the
315 Goals & Objectives in between meetings.

316 **C. District Manager: Wrathell, Hunt and Associates, LLC**

317 Mr. Adams stated that work to price and close on the bonds and fund the 2026 Project
318 is underway. The Final Assessment Methodology Report and ancillary documents that ties in
319 the actual amounts and assessment levels, will be presented at the next meeting.

- 320 • **NEXT MEETING DATE: April 16, 2026 at 1:00 PM**

- 321 ○ **QUORUM CHECK**

322

323 **FIFTEENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

324

325 There were no Board Member' comments or requests.

326

327 **SIXTEENTH ORDER OF BUSINESS**

Public Comments

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329 No members of the public spoke.

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331 **SEVENTEENTH ORDER OF BUSINESS**

Adjournment

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333 **On MOTION by Mr. Koratich and seconded by Mr. Zeidan, with all in favor, the**
334 **meeting adjourned at 1:45 p.m.**

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339 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

TUCKERS POINTE
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS



April 13, 2026

Daphne Gillyard
Director of Administrative Services
Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear Daphne Gillyard,

Per your request, the number of registered voters as of April 15, 2026, for the following districts:

Babcock Ranch Community Independent Special District- 7224
Coral Creek Community Development District- 22
Firelight Community Development District – 0 (Zero)
Firelight East Community Development District – 0 (Zero)
Harbor Village Community Development District – 0 (Zero)
Starling Community Development District – 21
The Cove at Rotonda Community Development District – 30
Tuckers Pointe Community Development District – 92
West Port Community Development District – 1936
West Port East Community Development District – 0 (Zero)

Should you have any questions or require further assistance, please do not hesitate to reach out to us at 941-833-5400 or via email at records@SOECharlotteCountyFL.gov.

Sincerely,

Public Records Department
Supervisor of Elections
Charlotte County, Florida

TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT**BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE****LOCATION***Country Inn and Suites by Radisson, 24244 Corporate Court, Port Charlotte, Florida 33954*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 16, 2025 CANCELED	Regular Meeting	1:00 PM
November 20, 2025 CANCELED	Regular Meeting	1:00 PM
December 18, 2025 CANCELED	Regular Meeting	1:00 PM
January 15, 2026 CANCELED	Regular Meeting	1:00 PM
February 19, 2026 CANCELED	Regular Meeting	1:00 PM
March 19, 2026	Regular Meeting	1:00 PM
April 16, 2026 CANCELED	Regular Meeting	1:00 PM
May 21, 2026 CANCELED NO QUORUM	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	1:00 PM
June 5, 2026	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	1:00 PM
June 18, 2026 <i>rescheduled to June 5, 2026</i>	Regular Meeting	1:00 PM
July 16, 2026	Regular Meeting	1:00 PM
August 20, 2026	Regular Meeting	1:00 PM
September 17, 2026	Regular Meeting	1:00 PM

CALL-IN NUMBER: 1-888-354-0094; PARTICIPANT PASSCODE: 229 774 8903

**TUCKERS POINTE COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026**

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes No

Goal 1.2 Notice of Meetings Compliance

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

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

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

Achieved: Yes No

Goal 1.3 Access to Records Compliance

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

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

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

Achieved: Yes No

2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

Goal 2.1 District Infrastructure and Facilities Inspections

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

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

Goal 3.1 Annual Budget Preparation

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

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

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

Achieved: Yes No

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: current fiscal year budget with any amendments, most recent financials within the latest agenda package; and annual audit via link to Florida Auditor General website.

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

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

Achieved: Yes No

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements, transmit to the State of Florida and publish corresponding link to Florida Auditor General Website on the CDD website for public inspection.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is transmitted to the State of Florida and available on the Florida Auditor General Website, for which a corresponding link is published on the CDD website.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were transmitted to the State of Florida and corresponding link to Florida Auditor General Website is published on CDD website.

Achieved: Yes No