



Reserve
Community Development District

<http://www.Reserve1cdd.com>

Charles Henry, Chairman
Lynn Fettrow, Vice Chairman
Gary Surber, Assistant Secretary
Luis Planas, Assistant Secretary
Richard Wright, Assistant Secretary

February 10, 2026



Reserve

Community Development District

Agenda

Seat 1: Charles Henry – (C.)	
Seat 5: Lynn Fettrow – (V.C.)	
Seat 2: Gary Surber – (A.S.)	
Seat 3: Luis Planas – (A.S.)	
Seat 4: Richard Wright – (A.S.)	

Tuesday
February 10, 2026
1:30 p.m.

2160 NW Reserve Park Trace
Port St. Lucie, Florida 34986
<https://us06web.zoom.us/j/84817459401>
Meeting ID: 848 1745 9401 and Passcode: 142LhH
1 309-205-3325 or 1 312-626-6799
Phone Conference ID: 84817459401#

1. Roll Call
2. Approval of the Minutes of the January 13, 2026 Meeting – **Page 3**
3. PNC Account Analysis Statement – **Page 10**
4. Approval of Agreement for Construction Services for Refurbishment of Wastewater Lift Stations – **Page 16**
5. Interconnect Project – Contract Approach and Structure
6. Discussion of Claim Against Pike Gas
7. Staff Reports
 - A. Engineer
 - B. Attorney
 - C. District Consultant – Invoice with Robert L. Fromm & Associates – **Page 92**
 - D. Manager
 - 1) Invoices from St. Lucie West Service District for Bulk Water and Sewer – **Page 93**
 - 2) Time Sheets for Plant Operations and Rick Riniolo for Underground Services – **Page 94**
8. Financial Reports
 - A. Approval of Check Register – **Page 99**
 - B. Approval of Unaudited Financials – **Page 103**
9. Supervisors Requests and Audience Comments
10. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.Reserve1cdd.com>

**MINUTES OF MEETING
RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Reserve Community Development District was held on Tuesday, January 13, 2026, at 1:30 p.m. at 2160 NW Reserve Park Trace, Port St. Lucie, Florida 34986.

Present and constituting a quorum were:

Chuck Henry
Lynn Fettrow
Gary Surber
Richard Wright

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Robert Szozda
Darrin Mossing
Gary Resnick
Robert Fromm
Josh Miller
Roberto Cabrera

Assistant District Manager
District Manager
District Counsel (by phone)
Consultant
St. Lucie West Services District
Culpepper & Terpening (by phone)

FIRST ORDER OF BUSINESS

Roll Call

Mr. Szozda called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

**Approval of the Minutes of the
December 9, 2025 Meeting**

Mr. Szozda presented the minutes of the December 9, 2025 meeting and asked for any corrections, deletions or additions.

Mr. Henry made one correction on page 3, halfway down the page in italics, the last sentence which said, *(Mr. Henry also stated the committee would consist of himself, Mr. Cabrera and Mr. Fromm to review the bids)* Mr. Henry commented that he didn't actually "state it" he "suggested it", then it was voted on by the Board. Mr. Henry

requested the record reflect that it was “suggested” and also that the committee “could consist of” rather than “would consist of” and that the Board discussed it, and voted on it.

Mr. Szozda then asked for any additional corrections or comments to the minutes, and upon hearing none, he asked for a motion to approve the minutes.

On MOTION by Mr. Suber seconded by Mr. Wright with all in favor, the Minutes of the December 9, 2025 Meeting as amended were approved.

THIRD ORDER OF BUSINESS PNC Account Analysis Statement

Mr. Szozda presented the PNC Account analysis statement indicating this item was for informational purposes only and no Board action was needed. He then asked for any comments or questions. (There were no comments at this time)

FOURTH ORDER OF BUSINESS Approval of Ranking for the Lift Station RFP and Directing Staff to Negotiate Contract with St. Lucie West

Mr. Szozda presented the approval of the ranking for the lift station RFP and stated the results from the ranking committee were clear. He then asked for any comments or discussion on the rankings.

Mr. Henry gave a brief overview relating to the committee’s findings after reviewing the two bid packages, one submitted by St. Lucie West and the other by Hinterland Group who were the only two respondents. He also stated both companies were very capable of doing the job, and St. Lucie West’s bid came in a little bit lower. Mr. Henry also made some additional comments relating to the reviewing process and the ranking sheets, and stated that St. Lucie West was a local company and very familiar with the property, the lift stations, and the processes that would need to be done so the committee voted to rank St. Lucie West #1 and Hinterland Group #2 and the committee was recommending to continue the process with St. Lucie West.

(At this point a discussion was held among the Board members, Mr. Szozda, Mr. Resnick, Mr. Miller and Mr. Cabrera relating to this item)

On MOTION by Mr. Surber seconded by Mr. Fettrow with all in favor, accepting the ranking for the lift station RFP as recommended by the committee, ranking St. Lucie West as #1 and Hinterland Group as #2 was approved.

Mr. Szozda also stated the second part of this item would be to direct staff to negotiate a contract with St. Lucie West.

Mr. Henry asked what the process would be going forward, would it be done one lift station at a time or would everything be done all at once.

Mr. Miller gave a brief overview of the process stating it would be 16 separate purchase orders, then when he had all the purchase orders and invoices in line he would be able to order in bulk and that way he would be able to get a discount on the pricing and with all the materials in general. Mr. Miller also stated before they could begin breaking ground he would need copies of all the surveys as well.

(At this point a discussion was held among the Board members, Mr. Miller, Mr. Fromm, Mr. Cabrera, and Mr. Resnick relating to this item)

On MOTION by Mr. Surber seconded by Mr. Henry with all in favor, authorizing staff to prepare and bring back a contract with St. Lucie West Services District to proceed with construction of the 16 lift stations was approved.

FIFTH ORDER OF BUSINESS

Review and Approval of Invoice with Robert L. Fromm & Associates - \$3,200.00

Mr. Szozda presented the review and approval of invoice with Robert Fromm & Associates in the amount of \$3,200 included in the agenda on page 18.

Mr. Fromm then gave a brief explanation relating to his invoice stating the invoice included a travel time for ranking of the bids and numerous other phone calls on all the discussions on the lift stations and the upcoming contracts as well.

(At this point a brief discussion was held among the Board members and Mr. Fromm relating to this item)

On MOTION by Mr. Henry seconded by Mr. Surber with all in favor, accepting the invoice from Robert L. Fromm & Associates in the amount of \$3,200 was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Engineer

Mr. Szozda moved on to staff reports and ask Mr. Cabrera to present his report.

Mr. Cabrera gave an overview of the projects he was working on, which included the pavement cores at the entrance to the plant. Mr. Cabrera stated it was a good strong road base but may need to have a final overlay lift which he would find out during the planting process. He also stated the phase 1 study was done, and the survey for the plant with the map should be done by the end of the week to start the re-platting process.

(At this point a brief discussion was held among the Board members and Mr. Cabrera relating to this item and the survey)

Mr. Cabrera also gave an update on the interconnect project relating to the force main along Commerce Center Drive, stating that he circulated to the Board some progress plans with three potential easements issues along the corridor but, he did have a redline copy with a couple of tweaks he was still working on. He also made an additional comment relating to the FPL right-of-way consent agreement.

(At this point a discussion was held among the Board members, Mr. Cabrera, Mr. Fromm, Mr. Miller and Mr. Resnick relating to these items)

B. Attorney – Discussion of Interlocal Agreement Between St. Lucie West Services District and St. Lucie County Water and Sewer District for The Provision of Potable Water and Wastewater Services to The Reserve Community Development District

Mr. Resnick gave a brief update relating to the transaction of The Reserve transferring its customers and service obligations to St. Lucie West and stated that St. Lucie West’s attorney provided a draft ILA between St. Lucie County Water and Sewer District and The Reserve for any comments by the District. Mr. Resnick stated he did not have any comments on the actual document and it was just provided FYI so no action from the Board was necessary. He also stated they would move forward with the

resolution and the county commission's approval relating to the transaction with St. Lucie West.

C. District Consultant

Mr. Fromm stated everything he had to discuss was addressed earlier at this meeting and he recommended approval of the St Lucie West Service District's invoice and Rick Riniolo time sheets.

D. Manager

- 1) Invoices from St. Lucie West Service District for Bulk Water and Sewer**
- 2) Time Sheets for Plant Operations and Rick Riniolo for Underground Services**
- 3) Approval of Reserve CDD 2025 ERC Report**

Mr. Szozda presented the invoices from St. Lucie West Services District for bulk water and sewer, and also the time sheets for Rick Riniolo for underground services stating these items were included in the agenda for informational purposes only. Mr. Szozda then presented The Reserve CDD 2025 ERC Report included in the agenda on page 44.

Mr. Henry stated Mr. Fromm work on the majority of the report, and he wrote the conclusion to it. He also stated the ERC report was required to be filed with St. Lucie West projecting any future needs. He then gave a brief summary of the report stating based on their customer base they were using about 2,000 ERCs per month of water.

Mr. Szozda then asked for any questions or comments, and upon hearing none, asked for a motion to approve the report.

On MOTION by Mr. Surber seconded by Mr. Fettrow with all in favor, accepting the Reserve CDD 2025 ERC Report was approved.

Mr. Henry also mentioned he did not remember if the Board approved any holiday bonuses for Tina Perkins or Rick Riniolo at the previous meeting and wanted to make sure they received their holiday bonus.

Mr. Mossing stated they did not receive their holiday bonus this year and that would need to be approved by the Board if they wished to do that.

Mr. Henry also commented he did not want to miss the date for the annual raises as well and did not remember discussing that with the Board.

Mr. Mossing stated the Board did discuss that at the end of the fiscal year in October and Tina did get an increase.

Mr. Szozda then asked for a motion to approve the holiday bonuses, equivalent to 1 week's pay for Tina Perkins and Rick Riniolo.

On MOTION by Mr. Henry seconded by Mr. Surber with all in favor, authorizing staff to proceed with a holiday bonus for Tina Perkins and Rick Riniolo was approved.

SEVENTH ORDER OF BUSINESS Financial Reports

A. Approval of Check Run Summary

B. Acceptance of the Unaudited Financials

Mr. Szozda presented the check run summary and asked for any comments or questions on the check register.

Mr. Henry gave a brief overview of the check run summary stating for the Board's information, \$8,000 to Sunrise Ford and \$3,500 for Enterprise Car Rental was due to a new transmission on Rick Riniolo's truck.

Mr. Szozda then asked any further comments or questions and upon hearing none, he asked for a motion to approve the check run summary.

On MOTION by Mr. Henry seconded by Mr. Surber with all in favor, the Check Run Summary was approved.

Mr. Szozda then presented the unaudited financials and asked for any comments or questions.

Mr. Henry mentioned he has been doing an analysis of payments trying to keep track of how those payments are showing up on the balance sheet to make sure everything is properly reflected on what is being spent on the various projects.

Mr. Szozda then asked for a motion to approve the unaudited financials.

On MOTION by Mr. Henry seconded by Mr. Wright with all in favor, the Unaudited Financials were approved.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. Szozda asked for any Supervisor's requests at this time, there were none.

NINTH ORDER OF BUSINESS

Adjournment

Mr. Szozda then asked for a motion to adjourn the meeting.

On MOTION by Mr. Surber seconded by Mr. Fettrow with all in favor, the Meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman



ACCOUNT ANALYSIS STATEMENT

CLIENT NAME & ADDRESS	ACCOUNT INFORMATION	ANALYSIS PERIOD
RESERVE COMMUNITY DEVELOPMENT 5385 N NOB HILL RD SUNRISE FL 33351-4761	ACCOUNT XXXXXX0034 SUMMARY CUSTOMER BUSINESS BANKING SERVICE: CUSTOMER SERVICE TELEPHONE: 1-877-BUS-BNKG Option #4	12/01/2025 to 12/31/2025
		STATEMENT DATE
		JANUARY 12, 2026

ACCOUNTS INCLUDED IN THIS ANALYSIS

BANK NUMBER	ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT TITLE
001	XXXXXX7724	RESERVE COMMUNITY DEVELO	

GO PAPERLESS. SIGN-UP TODAY FOR FREE ONLINE CORPORATE ACCOUNT ANALYSIS STATEMENTS THAT YOU CAN ACCESS VIA PINACLE.

ENROLL TODAY. FOR MORE INFORMATION, CALL TREASURY MANAGEMENT CARE CENTER AT 1-800-669-1518 OR CONTACT YOUR TREASURY MANAGEMENT OFFICER.

A MINIMUM AVERAGE MONTHLY BALANCE MUST BE MAINTAINED TO WAIVE THE TREASURY ENTERPRISE (TE) MAINTENANCE FEE FOR A BILLING CYCLE. ADDITIONAL FEES MAY BE ASSESSED FOR ACCOUNTS, DEPOSITS AND TRANSACTION ACTIVITY EXCEEDING TE LIMITS. QUESTIONS? CONTACT YOUR TREASURY MANAGEMENT OFFICER.



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ACCOUNT ANALYSIS STATEMENT

CLIENT NAME & ADDRESS RESERVE COMMUNITY DEVELOPMENT 5385 N NOB HILL RD SUNRISE FL 33351-4761	ACCOUNT INFORMATION ACCOUNT XXXXXX0034 SUMMARY CUSTOMER BUSINESS BANKING SERVICE: CUSTOMER SERVICE TELEPHONE: 1-877-BUS-BNKG Option #4 BILLING CYCLE MONTHLY	ANALYSIS PERIOD 12/01/2025 to 12/31/2025 STATEMENT DATE JANUARY 12, 2026
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CURRENT MONTHLY BALANCE & COMPENSATION			
AVERAGE LEDGER BALANCE	155,153.50	EARNINGS ALLOWANCE (0.018 %)	2.38
LESS: DEPOSIT FLOAT	2,078.58	TOTAL ANALYZED CHARGES	752.42
AVERAGE COLLECTED BALANCE	153,074.92	EXCESS/(DEFICIT) FEES	750.04-
LESS: RESERVES(0.00%)	0.00	TOTAL AMOUNT DUE	750.04 (DEBIT)
INVESTABLE BALANCE	153,074.92		
COLLECTED BALANCE REQUIRED	48,394,728.92		
EXCESS/(DEFICIT) BALANCE	48,241,654.00-		

YOUR ACCOUNT XXXXXX7724 WILL BE CHARGED ON THE LAST BUSINESS DAY OF THE MONTH FOR THE ABOVE NOTED DEFICIENCY AMOUNT.

SUMMARY OF ACCOUNT SERVICES

SERVICE DESCRIPTION	AFP CODE	VOLUME	UNIT PRICE	TOTAL PRICE	COLLECTED BALANCE REQUIRED
REMOTE DEPOSIT					
DEPOSIT ON-SITE MONTHLY FEE	10 99 99	1	40.0000	40.00	2,572,750.80
				<u>\$40.00</u>	<u>\$2,572,750.80</u>
CHECK DISBURSEMENT SERVICES					
CHECK POSITIVE PAY MONTHLY	20 00 00	1	80.0000	80.00	5,145,501.60
FULL RECON MONTHLY	20 00 10	1	30.0000	30.00	1,929,563.10
INPUT/TRANSMISSION ITEMS	20 02 01	18	0.0400	0.72	46,309.51
				<u>\$110.72</u>	<u>\$7,121,374.21</u>
AUTOMATED CLEARINGHOUSE SERVICES					
PINACLE ACH FILE PROCESSED	25 05 05	2	3.0000	6.00	385,912.62
PINACLE ACH DEBIT/CREDIT ORIGINATED	25 01 02	1,040	0.3500	364.00	23,412,032.28
ACH RETURN ITEM	25 04 00	8	3.0000	24.00	1,543,650.48
ACH NOC ITEM	25 10 70	1	3.0000	3.00	192,956.31
ACH POSITIVE PAY MONTHLY SERVICE	25 10 50	1	20.0000	20.00	1,286,375.40
				<u>\$417.00</u>	<u>\$26,820,927.09</u>
INFORMATION SERVICES					
PINACLE ACH FUNDS TXFER TEMPLATES	35 05 51	7	0.7500	5.25	337,673.54
PINACLE ACH SPECIAL REPORT	99 99 99	16	3.5000	56.00	3,601,851.12
PINACLE SPECIAL REPORTS IMAGE	40 99 99	3	1.1500	3.45	221,899.76
PINACLE MODULE FEES	40 99 99	6	20.0000	120.00	7,718,252.40
				<u>\$184.70</u>	<u>\$11,879,676.82</u>
MISCELLANEOUS					
PRINTED ANALYSIS STATEMENT FEE	99 99 99	1	2.0000	2.00	WAIVED
				<u>\$2.00</u>	<u>\$0.00</u>





ACCOUNT ANALYSIS STATEMENT

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		STATEMENT DATE
		JANUARY 12, 2026

SUMMARY OF ACCOUNT SERVICES

SERVICE DESCRIPTION	AFP CODE	VOLUME	UNIT PRICE	TOTAL PRICE	COLLECTED BALANCE REQUIRED
TOTAL ANALYZED CHARGES :				\$752.42	\$48,394,728.92
TOTAL CHARGES THIS CYCLE :				\$754.42	\$48,394,728.92
TOTAL WAIVED CHARGES :				\$2.00	WAIVED



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ACCOUNT ANALYSIS STATEMENT

CLIENT NAME & ADDRESS	ACCOUNT INFORMATION	ANALYSIS PERIOD
RESERVE COMMUNITY DEVELOPMENT 2160 RESERVE PARK TRACE PORT ST. LUCIE FL 34986	ACCOUNT XXXXXX7724 CUSTOMER BUSINESS BANKING SERVICE: CUSTOMER SERVICE TELEPHONE: 1-877-BUS-BNKG Option #4 BILLING CYCLE MONTHLY	12/01/2025 to 12/31/2025
		STATEMENT DATE
		JANUARY 12, 2026

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LESS: DEPOSIT FLOAT	2,078.58	TOTAL ANALYZED CHARGES	752.42
AVERAGE COLLECTED BALANCE	153,074.92	EXCESS/(DEFICIT) FEES	750.04-
LESS: RESERVES(0.00%)	0.00	(TRANSFERRED TOXXXXXX0034)	
INVESTABLE BALANCE	153,074.92		
COLLECTED BALANCE REQUIRED	48,394,728.92		
EXCESS/(DEFICIT) BALANCE	48,241,654.00-		

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CHECK POSITIVE PAY MONTHLY	20 00 00	1	80.0000	80.00	5,145,501.60
FULL RECON MONTHLY	20 00 10	1	30.0000	30.00	1,929,563.10
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MISCELLANEOUS					
PRINTED ANALYSIS STATEMENT FEE	99 99 99	1	2.0000	2.00	WAIVED
				<u>\$2.00</u>	<u>\$0.00</u>





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SUMMARY OF ACCOUNT SERVICES

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TOTAL ANALYZED CHARGES :				\$752.42	\$48,394,728.92
TOTAL CHARGES THIS CYCLE :				\$754.42	\$48,394,728.92
TOTAL WAIVED CHARGES :				\$2.00	WAIVED



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ACCOUNT ANALYSIS STATEMENT

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RESERVE COMMUNITY DEVELOPMENT 5385 N NOB HILL RD SUNRISE FL 33351-4761	ACCOUNT XXXXX0034 SUMMARY CUSTOMER BUSINESS BANKING SERVICE: CUSTOMER SERVICE TELEPHONE: 1-877-BUS-BNKG Option #4 BILLING CYCLE MONTHLY	12/01/2025 to 12/31/2025
		STATEMENT DATE
		JANUARY 12, 2026

YEAR-TO-DATE RELATIONSHIP SUMMARY

MONTH	ADJUSTED AVERAGE LEDGER BALANCE	ADJUSTED COLLECTED BALANCE	EARNINGS CREDIT RATE	TOTAL ACTIVITY CHARGES	COLLECTED BALANCE REQUIRED	EXCESS/(DEFICIT) BALANCE	EXCESS/(DEFICIT) FEE EQUIVALENT
JANUARY	213,145.86	208,688.99	.040114	694.66	20,389,542.22	20,180,853.23-	687.55-
FEBRUARY	174,053.86	171,939.90	.027293	688.72	32,894,727.29	32,722,787.39-	685.12-
MARCH	101,337.06	99,335.83	.000000	676.62	.00	99,335.83	676.62-
QTR TOTAL	162,845.59	159,988.24		2,060.00	17,761,423.17	17,601,434.93-	2,049.29-
APRIL	108,580.88	106,531.81	.000000	695.59	.00	106,531.81	695.59-
MAY	194,813.77	192,857.19	.035165	680.95	22,800,051.39	22,607,194.20-	675.19-
JUNE	291,361.81	289,199.38	.056794	717.66	15,374,035.47	15,084,836.09-	704.16-
QTR TOTAL	198,252.15	196,196.13		2,094.20	12,724,695.62	12,528,499.49-	2,074.94-
JULY	281,615.72	279,811.95	.055333	691.89	14,722,582.01	14,442,770.06-	678.74-
AUGUST	82,911.79	80,980.79	.000000	701.74	.00	80,980.79	701.74-
SEPTEMBER	162,884.82	160,825.39	.022241	750.85	41,074,333.22	40,913,507.83-	747.91-
QTR TOTAL	175,804.11	173,872.71		2,144.48	18,598,971.74	18,425,099.03-	2,128.39-
OCTOBER	168,485.03	166,484.58	.024894	756.77	35,793,192.86	35,626,708.28-	753.25-
NOVEMBER	153,696.48	151,813.35	.017631	698.11	48,174,651.30	48,022,837.95-	695.91-
DECEMBER	155,153.50	153,074.92	.018306	752.42	48,394,728.92	48,241,654.00-	750.04-
QTR TOTAL	159,111.67	157,124.28		2,207.30	44,120,857.69	43,963,733.41-	2,199.20-
YTD TOTAL	174,003.38	171,795.34	.024814	8,505.98	23,301,487.06	23,129,691.72-	8,451.82-



**AGREEMENT FOR CONSTRUCTION SERVICES FOR REFURBISHMENT OF
WASTEWATER LIFT STATIONS WITH THE RESERVE COMMUNITY
DEVELOPMENT DISTRICT**

THIS AGREEMENT ("AGREEMENT") is made and entered into as of the ___ of _____ 2026, by and between ST. LUCIE WEST SERVICES DISTRICT, a Florida community development district ("CONTRACTOR"), and THE RESERVE COMMUNITY DEVELOPMENT DISTRICT, a Florida community development district (the "Reserve" or the "District"), (collectively the "Parties").

WHEREAS, the Reserve was established by Ordinance No. 92-09 of St. Lucie County (the "County") to provide water and waste water services to customers within its service area within the County, consistent with Chapter 190, Florida Statutes.

WHEREAS, the Reserve desires to have Lift Stations Nos. 1 through 16 refurbished in accordance with the Request For Proposals for Construction Services for Lift Stations Upgrades (No's 1 through 16) issued by the Reserve in November 2025 ("RFP").

WHEREAS, CONTRACTOR submitted a proposal to perform the lift station construction work (the "Work"), a copy of said proposal being attached hereto and made a part hereof as Exhibit A (the "Proposal"); and

WHEREAS, CONTRACTOR represents that it is qualified and possesses the necessary equipment, skill, labor, licenses, and experience to perform the Work as detailed in this Agreement; and

WHEREAS, the Reserve desires to enter into this Agreement with CONTRACTOR and at its meeting of _____, 2026, the Reserve Board of Supervisors approved this Agreement and authorized the proper Reserve officials to execute this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each Party, the Reserve and CONTRACTOR agree as follows:

1. The forgoing recitals and Whereas Clauses are hereby confirmed by the Parties as true and correct, and are incorporated herein.

2. DUTIES OF CONTRACTOR.

A. The duties, obligations, and responsibilities of the CONTRACTOR are those as more particularly described in this Agreement and Exhibit A attached hereto and incorporated herein.

B. CONTRACTOR shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met in accordance with this Agreement and industry standards.

C. CONTRACTOR shall report to the District Manager or his/her designee. The Reserve designates its District Manager, or his/her designee, for purposes of exercising the Reserve's authority under this Agreement. CONTRACTOR designates its District Manager, or his/her designee, for purposes of exercising CONTRACTOR's authority under this Agreement.

D. CONTRACTOR shall furnish all materials, supplies, machines, equipment, tools, superintendents, labor, insurance, bonds and other accessories and services necessary to complete said Work in accordance herewith and with the conditions and prices as stated herein, and in Exhibit A.

E. CONTRACTOR shall furnish all tools, equipment, materials and supplies necessary to do all the Work in a substantial, quality, and workmanlike manner. The Reserve will have available to the CONTRACTOR the ability to use the Reserve's water and electricity and access to the site of the Work.

F. CONTRACTOR shall perform all the Work and provide all the labor required by and pursuant to this Agreement.

G. CONTRACTOR shall remove and clean up all rubbish, debris, excess material, tools and equipment from streets, alleys, parkways, open space and adjacent property that may have been used or worked on by the CONTRACTOR in connection with the performance of the Work.

H. CONTRACTOR will be held responsible for the care, protection and condition of all Work until final completion and acceptance thereof and will be required to make good at its own cost any damage or injury occurring from any cause resulting from CONTRACTOR'S acts or omissions or the acts or omissions of its subcontractors or suppliers.

I. The Work shall be completed in an expeditious manner to limit the inconvenience to the property owners and tenants within the District and the general public utilizing the District's facilities.

J. CONTRACTOR shall comply at its cost with all applicable codes and St. Lucie West Services District construction standards and shall coordinate all inspections with the Reserve and St. Lucie West Services District. Work shall be performed in accordance with all requirements of the Florida Department of Environmental Protection (FDEP), the St. Lucie West Services District and the Reserve. CONTRACTOR shall be responsible for obtaining any additional permits, licenses, or approvals required for temporary construction activities such as lane closures, crane operations, or equipment staging as applicable.

K. The Reserve shall occupy sites and existing facilities during the entire construction period for the conduct of normal operations as provided in the RFP. CONTRACTOR shall coordinate schedules, site access and construction activities to maintain continuous system operation and ensure access for Reserve personnel and its agents.

3. COMPENSATION. The Reserve agrees to compensate CONTRACTOR for each lift station up to the amounts set forth in Exhibit B ("Contract Amount") for the Work. Invoices shall

be generated from the CONTRACTOR for each lift station separately and delivered to the Reserve for processing within thirty (30) days. All Compensation by the Reserve shall be subject to the Reserve's budgeting and funding. If the Reserve disputes any portion of an invoice, it shall pay the undisputed amount, and the parties shall undertake good faith efforts to resolve the dispute.

The Final Payment will be made upon completion of the Work and after the Work has passed final inspection by the Reserve, and any other applicable permitting agencies. Payment for any additional costs or extra work shall be made only with the Reserve's prior authorization and upon completion of such additional work or extra work, respectively, and upon the Reserve's receipt and review of sufficient supporting documentation for such items.

4. INDEPENDENT CONTRACTOR.

A. This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONTRACTOR is an independent contractor under this Agreement and not the Reserve's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. The CONTRACTOR shall retain sole and absolute discretion in the judgment of the manner and means of carrying out CONTRACTOR'S activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Contract shall be those of CONTRACTOR, which policies of CONTRACTOR shall not conflict with the Reserve, or other government policies, rules or regulations relating to the use of CONTRACTOR'S funds provided for herein. The CONTRACTOR agrees that it is a separate and independent enterprise from the Reserve, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the CONTRACTOR and the Reserve and the Reserve will not be liable for any obligation incurred by CONTRACTOR, including but not limited to unpaid minimum wages and/or overtime premiums. The parties confirm and acknowledge that CONTRACTOR may use necessary subcontractors as set forth in its proposal, and CONTRACTOR shall be responsible to ensure that such subcontractors comply with the requirements of this Agreement.

B. **No Liens:** If any subcontractor, supplier, laborer, or materialmen of CONTRACTOR or any other person directly or indirectly acting for or through CONTRACTOR files or attempts to file a mechanic's or construction lien against the real property on which the work is performed or any part or against any personal property or improvements or claim against any monies due or to become due from the Reserve to CONTRACTOR or from CONTRACTOR to a subcontractor, for or on account of any work, labor, services, material, equipment, or other items furnished in connection with the Work or any Change Order, CONTRACTOR agrees to satisfy, remove, or discharge such lien or claim at its own expense by bond, payment, or otherwise within twenty (20) days of the filing or from receipt of written notice from the Reserve. Additionally, until such time as such lien or claim is satisfied, removed or discharged by CONTRACTOR, all monies due to CONTRACTOR, or that become due to CONTRACTOR before the lien or claim is satisfied, removed or otherwise discharged, shall be held by the Reserve

as security for the satisfaction, removal and discharge of such lien and any expense that may be incurred while obtaining such. If CONTRACTOR shall fail to do so, Reserve shall have the right, in addition to all other rights and remedies provided by this Agreement or by law, to satisfy, remove, or discharge such lien or claim by whatever means the Reserve chooses at the entire and sole cost and expense of CONTRACTOR which costs and expenses shall, without limitation, include attorney's fees, litigation costs, fees and expenses and all court costs and assessments.

5. TERM AND TIME OF PERFORMANCE.

A. This Agreement shall commence upon signature of this Agreement, and shall continue until the Work described herein, and in the Proposal, as amended by subsequent change order(s), is completed. The Work shall be completed in an expeditious manner to limit the inconvenience to the District landowners, tenants, and their employees, and the public utilizing the services and facilities of the District. The parties anticipate that the Work shall be completed within a period of twelve (12) to twenty-four (24) months from the date of the notice of Proceed, as directed by the Reserve in its sole discretion. The timing and sequencing of each lift station rehabilitation shall be established by the Reserve based on operational needs, funding availability, and coordination with CONTRACTOR. The parties anticipate a development schedule of approximately one (1) lift station per month, although work at multiple lift stations may occur simultaneously with the Reserve's consent. The schedule is subject to change at the discretion of the Reserve to accommodate budgetary, operational, or seasonal considerations. The Reserve reserves the right in its sole discretion to adjust the order, timing, or number of lift stations assigned for construction under this Agreement.

B. Contactor shall provide a construction plan and staffing schedule within ten (10) calendar days of the NTP to meet the Reserve's proposed timeline. Failure to maintain satisfactory progress or to demonstrate sufficient ability to meet the Reserve's schedule shall be considered cause for action pursuant to this agreement, including but not limited to reassignment of Work or termination for cause.

6. ENFORCEMENT. A default by either party under this Agreement shall entitle the 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.

7. RECOVERY OF COSTS AND FEES. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party, to the extent permitted by Florida law, shall be entitled to recover from the other party all expenses, fees and costs incurred, including reasonable attorneys' fees and costs.

8. CANCELLATION/TERMINATION. The Reserve shall also have the right to cancel/terminate this Agreement: for cause, upon thirty (30) days written notice to CONTRACTOR and CONTRACTOR'S failure to cure within said notice period. In addition, the Parties confirm and acknowledge that the Reserve's issuance of the RFP and entering into this Agreement is because of the Parties' commitments in the Agreement with Respect to Provision of Services To Customers of the Reserve Community Development District, dated March 12, 2025,

and the Contemplated Transaction set forth therein ("Services Agreement"). In the event the Services Agreement is terminated or either party or either party does not obtain necessary approvals for the Contemplated Transaction, the Reserve may terminate this Agreement with no further liability to CONTRACTOR.

9. WARRANTY.

A. The CONTRACTOR warrants its work against defects in workmanship period of one (1) year from final acceptance by the Reserve. Any defects noted within this time period shall be timely corrected by CONTRACTOR at CONTRACTOR'S expense. To the extent any manufacturer's warranty is greater than that which is provided for in this Section 9, the longer warranty shall prevail. During the warranty period, CONTRACTOR shall be responsible for correcting any warranty items associated with the Work, whether the warranty is a manufacturer's warranty or the CONTRACTOR'S warranty.

B. Within ten (10) calendar days after being notified in writing of defective work, should the CONTRACTOR fail or refuse to correct any defective work performed, or to make any necessary repairs in a manner acceptable to the Reserve and in accordance with the requirements of the Agreement, within the same time stated in said written notice, the Reserve may cause the unacceptable or defective work to be corrected, or authorize such repairs, which the CONTRACTOR has filed or refused to make after being duly notified shall be paid for out of any monies due or which may become due the CONTRACTOR under this Agreement. Failure or refusal on part of the CONTRACTOR to make any or all necessary repairs promptly, fully and in a manner acceptable to the Reserve shall be sufficient cause for the Reserve to declare the CONTRACTOR in default, in which case the Reserve at its option may cancel the Agreement and contract with any other individual, firm or corporation to perform the Work. All costs and expenses incurred by reason of CONTRACTOR'S default thereby shall be charged against the defaulting CONTRACTOR and the amount thereof deducted from any monies due, or which may become due to the CONTRACTOR. Any special work performed as described herein shall not relieve the CONTRACTOR in any way from its responsibility for the Work, or portions thereof, performed by it.

10. CHANGES IN WORK.

A. The Reserve may further order extra work or make changes by altering, adding to or deducting from the Work, the Agreement sum being adjusted accordingly. All such Work shall be executed under the conditions of the original Agreement. Any claim for extension of time caused thereby shall be made in writing at the time such change is ordered.

B. All change orders and adjustments shall be in writing and approved in advance, prior to work commencing, by the Reserve, otherwise, no claim for extras will be allowed.

C. Claim of payment for extra work shall be submitted by the CONTRACTOR upon certified statement supported by receipted bills. No claim for extra work shall be allowed unless same was ordered, in writing, as aforesaid and the claim presented at the time of the first estimate after the work is complete.

11. REMEDY FOR DELAY.

A. In the event of any delay in the Work caused by any act or omission of the Reserve, its agents or employees, by delays in the permitting/approval of the Work by the responsible government entity, by the act or omission of any other party other than the CONTRACTOR, its agents, employees or subcontractors, or delay caused by weather conditions or unavailability of materials, the sole remedy available to CONTRACTOR shall be by extension of the time allocated to complete the Work.

B. NO MONETARY DAMAGES SHALL BE CLAIMED BY OR AWARDED TO CONTRACTOR IN ASSOCIATION WITH ANY SUCH DELAY(S) IN THE COMPLETION OR PROSECUTION OF THE WORK.

C. Failure on the part of CONTRACTOR to timely process a request for an extension of time to complete the work shall constitute a waiver by CONTRACTOR and CONTRACTOR shall be held responsible for completing the Work within the time allocated by this Agreement.

D. All requests by CONTRACTOR for extension of time to complete the Work shall be made in writing to the Reserve.

12. NOTICES.

(1) Each party giving or making any notice, request, demand, or other communication (each, a "Notice") pursuant to this Agreement shall give the notice in writing and shall use one of the following methods of delivery, each of which for purposes of this agreement is a writing: (i) personal delivery; (ii) registered or certified mail, in each case, return receipt requested and postage prepaid; (iii) nationally recognized overnight courier, with all fees prepaid; or (iv) email with electronic confirmation of the addressee opening the electronic mail (i.e., read receipt)

(2) Each party giving a notice shall address the notice to the appropriate person at the receiving party (the "Addressee") at the address listed below or to another Addressee or at another address designated by a party in a notice pursuant to this section.

If to the Reserve:

The Reserve Community Development District
c/o GMS-SF
5385 N. Nob Hill Road
Sunrise, FL 33351
Attn: District Manager
E-mail address: info@gmssf.com
Telephone No. (for verification purposes only): 954-721-8681

With a copy to its General Counsel:
GrayRobinson, PA
401 E. Las Olas Blvd., 10th FL
Fort Lauderdale, FL 33301
(fax) 954-761-8112
Gary.resnick@gray-robinson.com

If to CONTRACTOR:

St. Lucie West Services District
450 S.W. Utility Drive
Port St. Lucie, FL 34986
Attention: District Manager
E-mail address: jmiller@slwsd.org
Telephone No. (for verification purposes only): 772-340-0220

Working Copy to:
John Fumero, Esq.
Nason, Yeager, Gerson, Harris & Fumero, P.A.
110 East Broward Blvd., Ste. 1010
Ft. Lauderdale, FL 33301
E-mail address: jfumero@nasonyeager.com

(3) Except as provided elsewhere in this agreement, a notice is effective only if the party giving or making the notice has complied with subsections (1) and (2) and if the Addressee has received the notice. A notice is deemed to have been received as follows:

- (i) If a notice is delivered in person, or sent by registered or certified mail, or nationally recognized overnight courier, upon receipt as indicated by the date on the signed receipt.
- (ii) If a notice is sent by registered or certified mail as set forth in subsection (1), upon five days after mailing. If a notice is sent by email as set forth in subsection (1), upon the earlier of (A) sender's receipt of a read receipt or other acknowledgement that the email was received and opened by an Addressee, or (B) three days.
- (iii) If the Addressee rejects or otherwise refuses to accept the notice, or if the notice cannot be delivered because of a change of address for which no notice was given, then upon the rejection, refusal, or inability to deliver.
- (iv) Despite the other clauses in this subsection (3), if any notice is received after 5:00 p.m. on a business day where the Addressee is located, or on a day that is not a business day where the addressee is located, then the notice is deemed received at 9:00 a.m. on the next Business Day where the Addressee is located.

13. FORCE MAJEURE.

In the event of a Force Majeure Event affecting the Work or the ability of the Parties to perform their obligations hereunder, the Parties' obligations hereunder are suspended for a period of time reasonably appropriate to the Force Majeure Event to the extent performance hereunder is adversely affected. For the purpose of this Agreement, a "Force Majeure Event" means any circumstance not within the reasonable control of the affected party, but only if and to the extent that (i) such circumstance, despite the exercise of reasonable diligence cannot be, or be caused to be, prevented, avoided or removed by such party, and (ii) such circumstance materially and adversely affects the ability of the party to perform its obligations under this Agreement, and such party has taken all reasonable precautions, due care and reasonable alternative measures in order to avoid the effect of such event on the party's ability to perform its obligations under this Agreement and to mitigate the consequences thereof. Force majeure events may include, but are not limited to, Act of God or of the public enemy, war, national emergency, allocation or other governmental restrictions upon the use or availability of labor or materials, rationing, civil insurrection, riot, racial or civil rights disorder or demonstration, strike, embargo, flood, tidal wave, fire, explosion, bomb detonation, nuclear fallout, windstorm, hurricane, earthquake, or other casualty or disaster, governmental rules or acts or orders or regulations or requirements, acts or action of any government or public or governmental authority or commission or board or agency, the enactment of any statute or ordinance or resolution or regulation or rule or ruling or order, order or decree or judgment or restraining order or injunction of any court.

14. INTERPRETATION OF AGREEMENT; AMBIGUITIES. It is expressly agreed that, under no circumstances, conditions or situations, shall this Agreement be more strongly construed against the Reserve than against the CONTRACTOR.

15. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

16. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing, which is executed by both of the parties hereto.

17. ASSIGNMENT. Neither the Reserve nor the CONTRACTOR may assign their rights, duties, or obligations under this Agreement or any monies to become due hereunder without the prior written approval of the other.

18. APPLICABLE LAW. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida

19. DISPUTE RESOLUTION. The Parties agree, prior to commencing any action in court, to attempt to resolve all disputes that arise under this Agreement in good faith. Either Party may give notice to the other in writing setting forth the nature of the dispute, the date of occurrence (if known) and the proposed resolution ("Dispute Notice"). The Parties through their respective

assignees shall undertake good faith efforts to resolve the Dispute Notice within fifteen (15) days of receipt. The Parties may agree to submit the Dispute to mediation, under procedures agreed to in good faith by the Parties. Each Party shall bear its own costs for dispute resolution including mediation. Nothing herein shall prohibit a Party from pursuing an action in an appropriate court or other forms of relief if necessary to comply with a statute of limitations, an issue of public safety, or alleged irreparable harm.

20. CONFLICTS. In the event of a conflict between any provision of this main Agreement instrument and the terms and conditions of Exhibit A, then this main Agreement instrument shall control.

21. ACCEPTANCE OF PROPOSAL. District's acceptance of the CONTRACTOR'S Proposal set forth in Exhibit A is expressly contingent upon the parties executing this Agreement instrument in full and with the understanding by all parties that CONTRACTOR is being ordered to perform the Work as set forth herein.

22. VENUE. In the event of any litigation arising out of this Agreement or the performance thereof, venue shall be St. Lucie County, Florida.

23. INSURANCE.

CONTRACTOR shall maintain, at its expense, throughout the term of this Agreement the following insurance, written by a company or companies licensed to do business in the State of Florida:

- a) Commercial General Liability Insurance extended to include: 1) \$2,000,000.00 limit each occurrence for bodily injury and property damage, \$2,000,000.00 general aggregate limit, \$1,000,000.00 limit for personal and advertising injury, and \$1,000,000.00 products and completed operations limit; 2) contractual liability coverage.
- b) Commercial Auto Liability with a combined single limit of \$1,000,000.00 and \$1,000,000.00 limit for non-owned and hired automobile liability.
- c) Workers' Compensation Insurance according to State statutory limits covering all employees or subcontractors of CONTRACTOR, with employer's liability limits of not less than \$500,000.00 each accident for bodily injury, \$500,000.00 each employee for bodily injury caused by disease, and \$500,000.00 policy limit for bodily injury caused by disease.
- d) CONTRACTOR shall furnish the Reserve with a Certificate of Insurance evidencing compliance with the requirements of this subsection prior to performing services hereunder. In the event the Certificate of Insurance provided indicates that the insurance

shall terminate and lapse during the period of this Agreement, then, in that event, CONTRACTOR shall furnish, at least thirty (30) calendar days prior to expiration of the date of such insurance, a renewed Certificate of Insurance as proof that equal and like coverage for the balance of that period of the Agreement and extension there under is in effect. CONTRACTOR shall not continue to complete the project required by this Agreement unless all required insurance remains in full force and effect.

- e) The Reserve shall be named as an additional insured in the Commercial General Liability policy and Commercial Auto Liability policy. CONTRACTOR shall furnish the Reserve with the Certificate of Insurance evidencing compliance with this requirement. Each Certificate of Insurance shall acknowledge that particular policy(ies) of insurance shall not be amended, modified, terminated, or canceled without the insurer first having provided at least thirty (30) days written notice to the Reserve.
- f) The monetary limit and types of coverages set forth herein shall not be construed as a limit of CONTRACTOR's liability.

24. INDEMNIFICATION. Each Party (the “indemnifying Party” as the context so requires) shall indemnify and hold the other party, its officers, directors, supervisors, employees, agents, successors, and assigns (the “Indemnified Party”) harmless from and against any and all damages, losses, settlement payments, deficiencies, liabilities, costs and expenses, including without limitation, reasonable attorney's fees, resulting from any claim asserted by a third party against the Indemnified Party, but only to the extent caused by the negligence or willful misconduct of the Indemnifying Party. If an Indemnifying Party receives notice of or undertakes the defense or the prosecution of any action, claim, suit, administrative or arbitration proceeding or investigation consistent with the Indemnifying Party’s indemnity obligations hereunder, the Indemnifying Party shall give the Indemnified Party prompt notice of such proceedings and shall inform the Indemnified Party in advance of all hearings regarding such action, claim, suit, proceeding, or investigation. The parties agree that nothing in this Agreement shall serve or be construed as a waiver of each party’s limitations on liability contained in Section 768.28, Florida Statutes or any other laws.

25. E-VERIFY. Pursuant to Section 448.095(2), Florida Statutes, CONTRACTOR shall:

A. Register with and use the E-Verify system to verify the work authorization status of all newly hired employees and/or require all subcontractors (providing services or receiving funding under this Agreement) to register with and use the E-Verify system to verify the work authorization status of all the subcontractors' newly hired employees;

B. Secure an affidavit from all subcontractors (providing services or receiving funding under this Agreement) stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien;

B. Maintain copies of all subcontractor affidavits for the duration of this Agreement;

C. Comply fully, and ensure all of its subcontractors comply fully, with Section 448.095, Florida Statutes;

D. Be aware that a violation of Section 448.09, Florida Statutes (Unauthorized aliens; employment prohibited) shall be grounds for termination of this Agreement; and

E. Be aware that if the Reserve terminates this Agreement under Section 448.095(2)(c), Florida Statutes, CONTRACTOR may not be awarded a public contract for at least 1 year after the date on which the Agreement is terminated and will be liable for any additional costs incurred by the Reserve as a result of the termination of the Agreement.

26. PUBLIC RECORDS.

A. Upon request of the Reserve, CONTRACTOR shall open for inspection and copying its books and records pertaining to the Agreement during regular business hours.

B. CONTRACTOR shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by The Reserve to perform the services or work set forth in this Agreement; and

2. Upon the request of the Reserve's custodian of public records, provide the Reserve with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if CONTRACTOR does not transfer the records to the Reserve; and

4. Upon completion of the Agreement, transfer, at no cost to the Reserve, all public records in possession of CONTRACTOR or keep and maintain public records required by the Reserve to perform the service or work provided for in this Agreement. If CONTRACTOR transfers all public records to the Reserve upon completion of the Agreement, CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If CONTRACTOR keeps and maintains public records upon completion of the Agreement, CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Reserve, upon request from the Reserve's custodian of public records, in a format that is compatible with the information technology systems of the Reserve.

C. CONTRACTOR acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the Reserve pursuant to Section 119.0701(3), Florida Statutes. If notified by the Reserve of a public records request for records not in the possession of the Reserve but in possession of CONTRACTOR, CONTRACTOR shall provide

such records to the Reserve or allow the records to be inspected or copied within a reasonable time. CONTRACTOR acknowledges that should CONTRACTOR fail to provide the public records to the Reserve within a reasonable time, CONTRACTOR may be subject to penalties pursuant to Section 119.10, Florida Statutes.

D. IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTRACTOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE RESERVE AT:

**GOVERNMENTAL MANAGEMENT SERVICES-SOUTH FLORIDA,
LLC
5385 N. Nob Hill Road Sunrise, Florida 33351
TELEPHONE: (954) 721-8681
EMAIL: info@gmssf.com**

27. Affidavit of Compliance with Anti-Human Trafficking Laws. CONTRACTOR shall furnish Reserve with an executed Affidavit of Compliance with Anti-Human TRAFFICKING Laws consistent with Florida law within thirty (30) days of the Effective Date.

28. COUNTERPARTS.

This Agreement may be executed in counterparts, each of which is deemed to be an original, but all of which together shall constitute one and the same instrument.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, each of the parties has approved and caused this Agreement to be executed by its duly authorized representative as of the day and year first above written.

ST. LUCIE WEST SERVICES
DISTRICT:

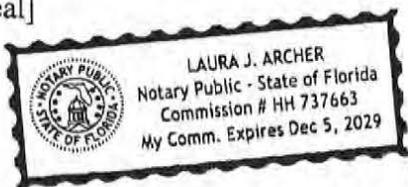
By: Dominick R. Graci
Name: Dominick R. Graci
Title: Chairman

STATE OF FLORIDA
COUNTY OF ST LUCIE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 3rd day of FEB, 2026, by Dominick R. Graci as Chairman of SLWSA. He/she:

is personally known to me or
 has produced identification. Type of identification produced: _____

[Notary Seal]



Print Name: LAURA J. ARCHER

Notary Public—State of FLORIDA

My commission expires: 12/05/29

Laura Archer

**THE RESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Print Name: _____
Secretary/Assistant Secretary

By: _____
Charles Henry, Chairman
Board of Supervisors

[Seal]

STATE OF FLORIDA
COUNTY OF ST. LUCIE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this ___ day of _____, 2026, by Charles Henry, as Chairman of the Board of Supervisors of THE RESERVE COMMUNITY DEVELOPMENT DISTRICT. He:

is personally known to me or
has produced identification. Type of identification produced: _____

[Notary Seal]

Print Name: _____

Notary Public—State of _____

My commission expires _____

EXHIBIT A

PROPOSAL

RESERVE COMMUNITY DEVELOPMENT

Request For Proposals

CONSTRUCTION SERVICES FOR REFURBISHMENT OF 16 WASTEWATER LIFT STATIONS

St. Lucie County, FLORIDA



Submitted By:

ST LUCIE WEST SERVICES DISTRICT

DISTRICT MANAGER: JOSHUA C MILLER

OPEN: DECEMBER 18, 2025 3:00 PM

RESERVE COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

CONSTRUCTION SERVICES FOR REFURBISHMENT OF 16 WASTEWATER LIFT STATIONS

St. Lucie County, FLORIDA

Notice is hereby given that the Reserve Community Development District ("District") will receive proposals for the following District project:

CONSTRUCTION SERVICES FOR REFURBISHMENT OF 16 WASTEWATER LIFT STATIONS

The Project Manual will be available beginning **November 13, 2025, at 8:00 AM EST** at the offices of Culpeper & Terpening, Inc. 2980 South 25th Street, Fort Pierce, Florida 34981 or by calling (772) 464-3537, ext. 141 or emailing Roberto Cabrera at rcabrera@ct-eng.com. Project Manual will include, but not be limited to, the Request for Proposals, proposal and contract documents, and specifications.

The District reserves the right to reject any and all proposals, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the project in phases, and waive minor or technical irregularities in any Proposal, as it deems appropriate, if it determines in its discretion that it is in the District's best interests to do so. Each proposal shall be accompanied by a proposal guarantee in the form of a proposal bond or certified cashier's check in an amount not less than five percent (5%) of the total bid to be retained in the event the successful proposer fails to execute a contract with the District and file the requisite Performance and Payment Bonds and insurance within fourteen (14) calendar days after the receipt of the Notice of Award.

Any person who wishes to protest the Project Manual, or any component thereof, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the Project Manual is made available, and shall file a formal written protest with the District within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the date of timely filing the initial notice of protest. Filing will be perfected and deemed to have occurred upon receipt by the Project Engineer directed to Roberto Cabrera at rcabrera@ct-eng.com. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object to or protest the contents of the District's Project Manual. The formal written protest shall state with particularity the facts and law upon which the protest is based.

Ranking of proposals will be made according to the evaluation criteria contained within the Project Manual; however, please note that proposals received from firms failing to meet the following minimum qualifications/requirements will not be considered or evaluated: (1) Proposer has constructed three (3) improvements similar in quality and scope to this project; (2) Proposer will have minimum bonding capacity of \$1,000,000 from a surety company acceptable to the District or be able to provide other acceptable security for completion of project; (3) Proposer is authorized to do business in Florida.

Any and all questions relative to this project shall be directed in email only to Roberto Cabrera at rcabrera@ct-eng.com no later than **12:00 PM EST, December 4, 2025.**

Firms desiring to provide services for this project must submit one (1) original and (1) electronic copy in PDF included with the submittal package of the required proposal no later than **3:00 PM EST, December 18, 2025**, at the offices of Culpeper & Terpening, Inc. 2980 South 25th Street, Fort Pierce, Florida 34981. Proposals shall be submitted in a sealed opaque package, shall bear the name of the proposer on the outside of the package and shall identify the name of the project. Proposals will be opened at a public meeting to be held at **3:00 PM EST, December 18, 2025, at the offices of Culpeper & Terpening, Inc. 2980 South 25th Street, Fort Pierce, Florida.** No official action will be taken at the meeting. Proposals received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents as provided in the Project Manual may be disqualified.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. If held in person, there may be occasions when one or more Board Supervisors or staff members will participate by telephone. At the above location will be present a speaker telephone so that any Board Supervisor or staff member can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Manager's Office at (865) 603-5101, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1- 800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Reserve Community Development District
District Manager

Run Date: November 13, 2025

COVER LETTER

450 SW UTILITY DRIVE, PORT ST LUCIE, FL 34986

St. Lucie County, FLORIDA





St. Lucie West Services District

450 SW Utility Drive, Port St. Lucie, FL 34986

Tel: (772)340-0220 Fax: (772)871-5771

www.slwsd.org

December 18, 2025

RESERVE CDD

2160 Reserve Park Trace

Port St Lucie, FL 34986

Hand Delivered and via email- rcabrera@ct-eng.com

RFP-LIFT STATION REFURBISHMENTS COVER LETTER

Honorable Board of Supervisors,

Please accept this proposal from St Lucie West Services District "SLWSD" to perform and complete the 16 Wastewater Lift Stations construction and refurbishment project as described within the publicly advertised Request for Proposals dated November 13,2025.

SLWSD is more than qualified for this type of work and currently maintains 53 public lift stations performing this type of work on an annual basis.

SLWSD acknowledges the requirements for these projects and can complete them accordingly.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Joshua C Miller', written in a cursive style.

Joshua C Miller

District Manager

jmiller@slwsd.org

EXHIBIT A-BID FORM

450 SW UTILITY DRIVE, PORT ST LUCIE, FL 34986

St. Lucie County, FLORIDA



RESERVE CDD
LIFT STATION UPGRADES (NO'S 1 THROUGH 16)
PORT ST. LUCIE, FLORIDA
NOVEMBER 2025
EXHIBIT A - BID FORM

Lift Station 1			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 147,200.00

Lift Station 2			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 3			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 4			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 5			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 6			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 7			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 121,200.00

Lift Station 8			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 121,200.00

Lift Station 9			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 118,200.00

Lift Station 10			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 118,200.00

Lift Station 11			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 11,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 124,200.00

Lift Station 12			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 147,200.00

Lift Station 13			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 11,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 127,200.00

Lift Station 14			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 16,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 129,200.00

Lift Station 15			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves, Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 11,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 124,200.00

Lift Station 16			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	Not Required
Fencing	1	EA	Not Required
Wet Well Safety	1	EA	Not Required
Valve Pit Removal	1	EA	Not Required
Coatings	1	EA	\$ 13,000.00
Piping/Valves, Etc.	1	EA	Not Required
Electrical Panel	1	EA	Not Required
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 5,500.00
Estimated Total			\$ 40,950.00

KEY PERSONNEL & RELEVANT EXPERIENCE

450 SW UTILITY DRIVE, PORT ST LUCIE, FL 34986

St. Lucie County, FLORIDA





SLWSD Background & Experience

Established in 1990 under Florida Statute Chapter 190, we are a Master-planned Community Development District (CDD) serving approximately 7,000 water consumers across 4,600 acres in St. Lucie County, Florida. Our service area stretches from Florida's Turnpike to I-95, and from the C-108 Canal near Torino to Crosstown Parkway.

With a team of more than 55 dedicated professionals, we deliver essential utility and public works services through two core departments: Utilities and Public Works.

Our Utilities Department operates a 3.6 million gallons per day (MGD) Reverse Osmosis Water Treatment Plant and a 2.6 MGD Wastewater Treatment Plant. Water is drawn from the Florida Aquifer, treated, and delivered to customers. Wastewater is reclaimed and reused for irrigation through a system that blends stormwater and treated effluent.

Specialized teams manage potable water, wastewater collection, lift stations, and irrigation infrastructure. These teams perform most of the duties associated with maintenance and repairs using some contractors for other areas when needed (i.e. painting, electrical, concrete).

SLWSD has 53 Lift Stations that are maintained by our Underground Utilities Division. We typically schedule at least two lift stations per year for complete rehabilitation on an as needed basis. Some of these stations require less.

These Projects will be directly overseen by the District Manager/Utilities Director, Josh Miller (bio attached).

On the ground Project Management and Oversight shall be performed by:

TJ Bayer, Assistant Utilities Director. TJ has an FDEP Class "A" Wastewater Treatment Plant Operator License, FDEP Class "C" Water Treatment Plant Operator License, Florida State FOG certified, and has 20 years of utilities experience with SLWSD.



SLWSD Background & Experience

This Underground Utilities Division currently consists of 16 positions:

- (1) Underground Utilities Superintendent-
Randy Garren (FDEP DS Level 1 and FWPCOA Level III Collections) has been with SLWSD for 27 years.
- (1) Assistant Underground Utilities Superintendent-
Kyle Parrish (FDEP DS Level 2, FWPCOA Level III Collections, FOG certified) has been with SLWSD for 15 years.
- (1) Vac Truck Operator-
Jeasun Green (FDEP DS Level 2, FWPCOA Level III Collections) has been with SLWSD for 2.5 years.
- (6) Underground Utilities Service Workers-
(FDEP DS Level 3, FWPCOA Level III Collections) or higher with **59 years** combined experience with SLWSD.
- (4) Underground Utilities Service Worker Trainees-
with 3.5 years combined experience with SLWSD.

- *Currently we have three openings in this division.*

Our staff is more than qualified for these projects and have all the necessary equipment, resources and subcontractors available to complete the 16 Reserve CDD Lift Stations on time.

More detailed information about this information can be provided upon request.

Here are some photos of the most recent (3) lift stations we have performed "Complete Rehabilitation Projects".

- Lift Station #20- Residential Lift Station located in Lake Charles, completed in May 2024.
- Lift Station #30- Commercial Lift Station located behind Shoppes, completed in January 2024.
- Lift Station #27- Commercial/Residential Lift Station located behind McDonalds, completed in Summer 2023.

District Manager

Joshua Miller

Joshua Miller's career with the St. Lucie West Services District (SLWSD) is a story of growth, dedication, and leadership built over nearly three decades of service. He began his journey in 1997 as an Underground Services Technician, working hands-on in the field to maintain critical water and wastewater systems. From those early days, Joshua developed a deep respect for the infrastructure that supports the community and the people who depend on it every day.

Through hard work and an unwavering commitment to public service, Joshua rose steadily through the ranks—advancing into water and wastewater plant operations then to Chief Wastewater Plant Operator, then into leadership roles as Assistant Utilities Director and Utilities Director/Assistant District Manager. In 2024, his experience and vision for the future of the District led to his appointment as District Manager.

Today, Joshua oversees all operations and infrastructure for SLWSD, including utilities, stormwater, and administration. He manages budgets, directs capital projects, develops policies, and leads a dedicated team, all while working hand-in-hand with the elected Board of Supervisors. His focus remains on delivering safe drinking water and reliable, sustainable, and cost-effective services that strengthen the community.

Joshua is licensed by the Florida Department of Environmental Protection (FDEP) as a Level "A" Wastewater Treatment Plant Operator and a Level "A" Drinking Water Treatment Plant Operator. He is also a Certified District Manager through the Florida Association of Special Districts (FASD).

From his first day in the field to his current leadership role, Joshua's career reflects a lifelong commitment to excellence, innovation, and service to the residents of St. Lucie West.



L.S. 20 05/2024



L.S. 20- 05/2024



L.S. 20 - 05/2024

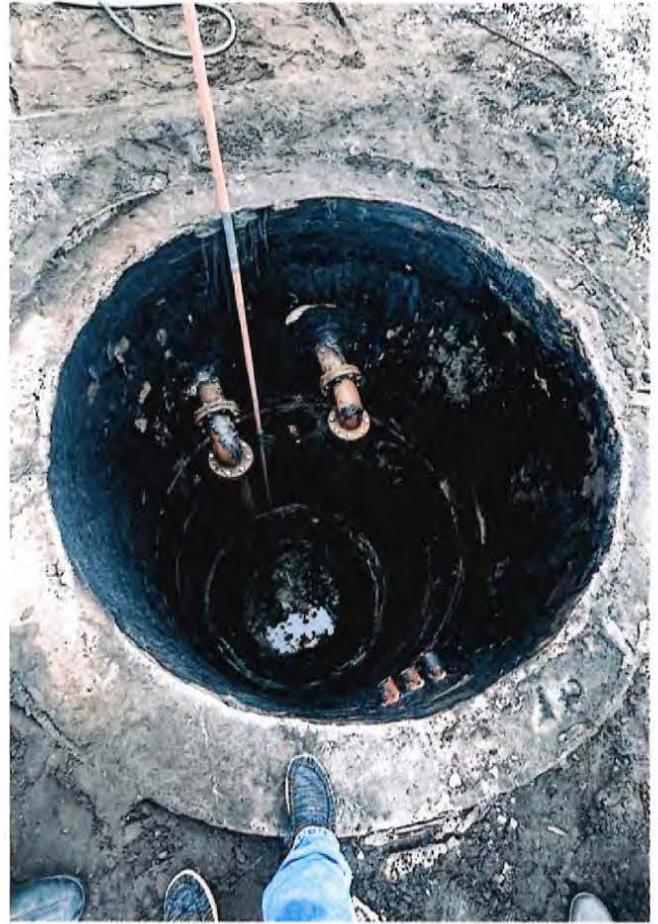


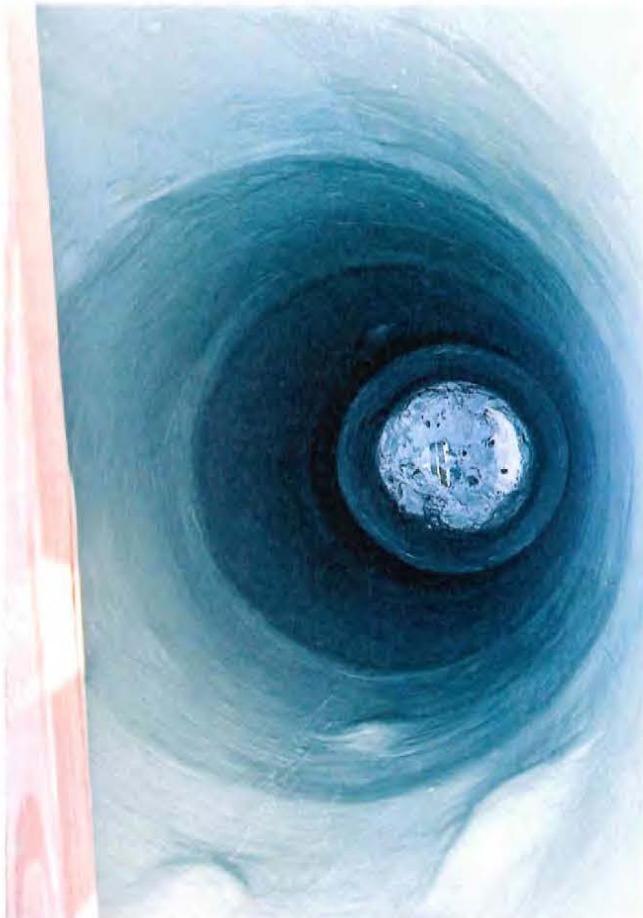
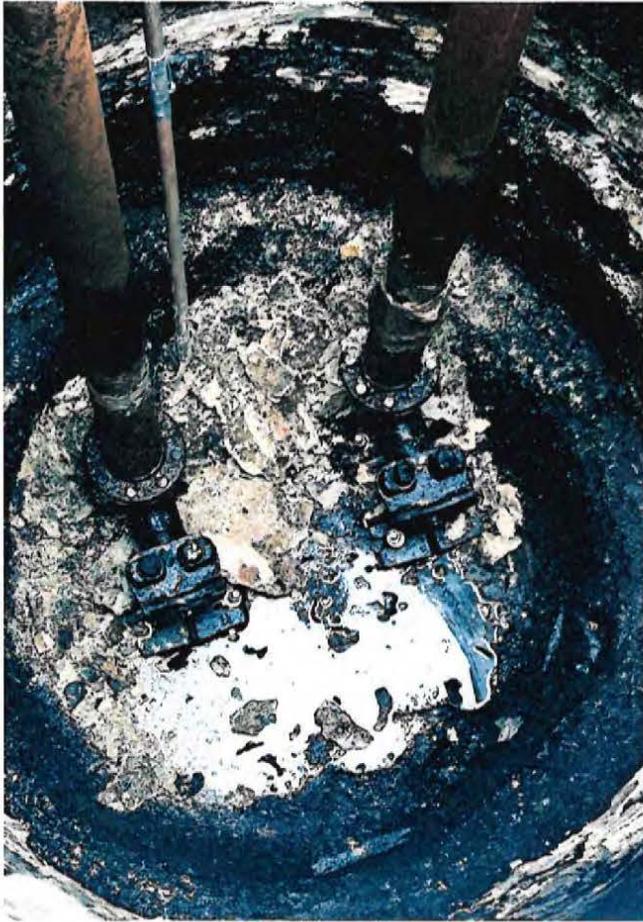
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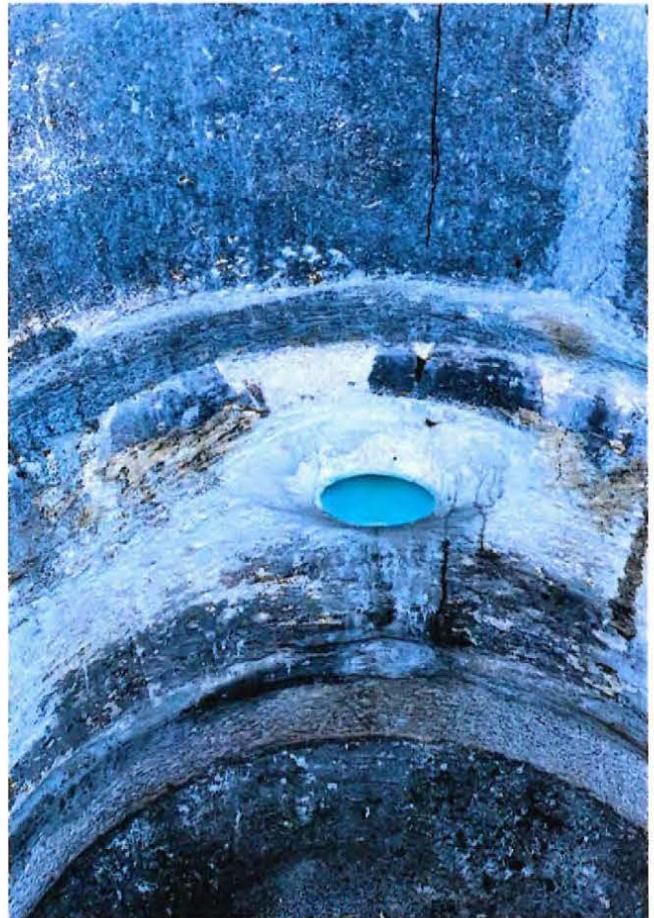
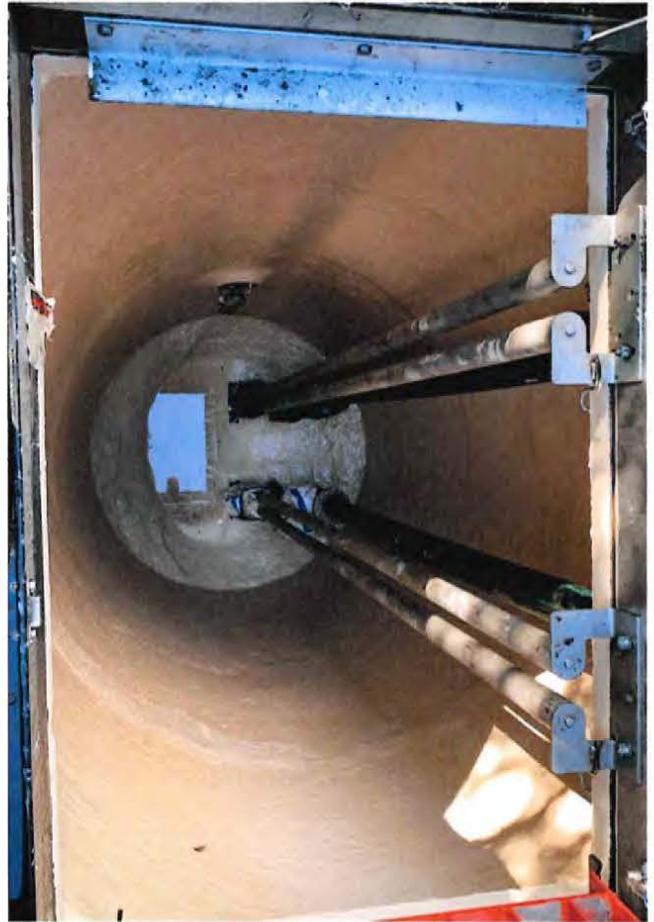




L.S. 27 07/2023



L.S. 27 - 07/2023





CAPACITY & RESOURCES

450 SW UTILITY DRIVE, PORT ST LUCIE, FL 34986

St. Lucie County, FLORIDA



**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of St. Lucie West Services District, St. Lucie County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. 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 opinions.

Responsibilities of Management for the Financial Statements

The District's 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.

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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities 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 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, 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

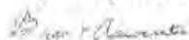
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we 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 Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 our report dated June 6, 2025, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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.



June 6, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION					
	SEPTEMBER 30,					
	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 3,657,053	\$ 2,309,430	\$ 6,639,134	\$ 2,498,636	\$ 10,296,187	\$ 4,808,066
Restricted assets	1,191,239	2,531,624	12,319,193	15,379,058	13,510,432	17,910,882
Capital assets, net of depreciation	37,424,810	39,022,970	40,893,457	40,481,456	78,318,277	79,504,426
Total assets	42,273,102	43,864,024	59,851,794	58,359,150	102,124,896	102,223,174
Deferred outflows of resources	40,018	80,036	216,345	245,612	256,363	325,648
Current liabilities	420,687	559,070	1,099,124	908,967	1,519,811	1,468,037
Long-term liabilities	5,442,010	7,842,051	24,332,286	26,048,790	29,774,296	33,690,841
Total liabilities	5,862,697	8,201,121	25,431,410	26,957,757	31,294,107	35,158,878
Net position						
Net investment in capital assets	32,282,958	31,699,904	16,819,812	14,722,068	49,102,770	46,421,972
Restricted	912,049	796,086	11,751,671	14,764,194	12,663,720	15,560,280
Unrestricted	3,255,416	3,246,949	6,065,246	2,160,743	9,320,662	5,407,692
Total net position	\$ 36,450,423	\$ 35,742,939	\$ 34,636,729	\$ 31,647,005	\$ 71,087,152	\$ 67,389,944

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion represents funds set aside for bond covenants related to debt service, capital projects and other, renewal and replacement and surplus and rate stabilization.

The results of this year's operations for the District as a whole are reported in the statement of activities. The net position of the District's governmental activities increased \$707,484 and the net position of the business-type activities increased \$2,989,724 in comparison with the prior year.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key elements of the change in the District’s net position are reflected in the following table:

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,					
	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 5,988,200	\$ 5,676,089	\$ 11,040,857	\$ 10,549,480	\$ 17,029,057	\$ 16,225,569
General revenues:						
Investment earnings	132,601	112,581	706,998	438,082	839,599	550,663
Other	79,580	154,787	817,133	169,929	896,713	324,716
Gain/(loss) on disposal of capital assets	(14,982)	(78,723)	(7,620)	30,742	(22,602)	(47,981)
Total revenues	6,185,399	5,864,734	12,557,368	11,188,233	18,742,767	17,052,967
Expenses:						
Governmental activities:						
General government	736,971	666,507	-	-	736,971	666,507
Physical environment	4,517,820	4,141,582	-	-	4,517,820	4,141,582
Interest	223,124	286,018	-	-	223,124	286,018
Business - type activities:						
Water and sewer utilities	-	-	8,772,479	8,213,899	8,772,479	8,213,899
Interest	-	-	795,165	851,347	795,165	851,347
Total expenses	5,477,915	5,094,107	9,567,644	9,065,246	15,045,559	14,159,353
Change in net position	707,484	770,627	2,989,724	2,122,987	3,697,208	2,893,614
Net position - beginning	35,742,939	34,972,312	31,647,005	29,524,018	67,389,944	64,496,330
Net position - ending	\$ 36,450,423	\$ 35,742,939	\$ 34,636,729	\$ 31,647,005	\$ 71,087,152	\$ 67,389,944

Governmental activities

As noted above, and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$5,477,915. As in the prior year, the majority of the costs of the Districts governmental activities were paid by program revenues. Program revenues consisted primarily of assessments and stormwater fees for the current and prior year.

Business-type activities

Business-type activities reflect the operations of the water and sewer facilities within the District. The cost of operations is covered primarily by charges to customers. Expenses increased primarily due to an increase in water and sewer operating and contracting costs.

GENERAL FUND BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2024 was amended to decrease revenues by (\$36,240) and decrease appropriations by (\$400,082). Actual general fund expenditures did not exceed appropriations during the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$76,000,317 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$38,575,507 has been taken, which resulted in a net book value of \$37,424,810. The District's business-type activities reported net capital assets of \$40,893,467. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$5,370,000 in Bonds outstanding for its governmental activities. For business-type activities, the District had Bonds outstanding of \$24,290,000. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND OTHER EVENTS

The District anticipates positive account activity trends, and the recent reissuance of Bonds has placed the District in a better financial position. The budget for fiscal year 2025 continues with the five-year forecasting of the District's financial needs. The District anticipates that the general operations will remain fairly constant, but that cost may increase due to the current high inflation environment. For the utility operations, the number of ERCs is expected to increase in the fiscal year 2025. Even though District staff have practiced efficient budgeting and innovative cost saving measures, the District is increasing utility rates by 9.0% in 2025 and 2026, along with an increase in the Maintenance Non-Ad Valorem Assessment. The increase in revenues will help to offset expenses expected to rise with the current inflationary environment. For the utility operations, it is anticipated that any future growth would come primarily from commercial development with some multifamily growth. The District is continuing to work with the engineer to consider future anticipated capacity requirements for available commercial property and to serve the Reserve CDD. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget an estimate of those anticipated future costs and has assigned a portion of current and future available resources for that purpose. At this time there is an additional utility debt funding of up to \$36,000,000 anticipated in the next few years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the St. Lucie West Services District's management services at Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410.

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 2,363,414	\$ 6,570,517	\$ 8,933,931
Investments	7,354	-	7,354
Restricted assets:			
Cash and cash equivalents	397,805	169,400	567,205
Investments	793,434	12,149,793	12,943,227
Accounts receivable, net	-	1,337,848	1,337,848
Internal balances	1,286,285	(1,286,285)	-
Prepaid items	-	12,319	12,319
Other current assets	-	4,735	4,735
Capital assets:			
Nondepreciable	4,594,571	7,580,350	12,174,921
Depreciable, net	32,830,239	33,313,117	66,143,356
Total assets	<u>42,273,102</u>	<u>59,851,794</u>	<u>102,124,896</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding (debit)	40,018	216,345	256,363
Total deferred outflows of resources	<u>40,018</u>	<u>216,345</u>	<u>256,363</u>
LIABILITIES			
Accounts payable and accrued expenses	285,655	531,602	817,257
Accrued interest payable	38,753	398,122	436,875
Customer deposits	96,279	169,400	265,679
Noncurrent liabilities:			
Due within one year	2,255,000	1,765,000	4,020,000
Due in more than one year	3,187,010	22,567,286	25,754,296
Total liabilities	<u>5,862,697</u>	<u>25,431,410</u>	<u>31,294,107</u>
NET POSITION			
Net investment in capital assets	32,282,958	16,819,812	49,102,770
Restricted for:			
Debt service	912,049	4,799,915	5,711,964
Capital projects and other	-	1,566,330	1,566,330
Renewal and replacement	-	1,412,104	1,412,104
Surplus and rate stabilization	-	3,973,322	3,973,322
Unrestricted	3,255,416	6,065,246	9,320,662
Total net position	<u>\$ 36,450,423</u>	<u>\$ 34,636,729</u>	<u>\$ 71,087,152</u>

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 4,466,358

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	76,000,317	
Accumulated depreciation	<u>(38,575,507)</u>	37,424,810

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

40,018

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(38,753)	
Bonds payable	(5,370,000)	
Compensated absences	<u>(72,010)</u>	<u>(5,480,763)</u>

Net position of governmental activities		<u>\$ 36,450,423</u>
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See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Water and Sewer Utility
OPERATING REVENUES	
Charges for sales and services:	
Charges for water and sewer services	\$ 10,158,761
Late fees	78,400
Bulk water sales	717,428
Other	86,268
Total operating revenues	11,040,857
OPERATING EXPENSES	
Personnel services	3,259,766
Contractual services	812,058
Water and sewer operations	2,494,378
Repairs and maintenance	296,598
Depreciation	1,880,412
Amortization	29,267
Total operating expense	8,772,479
Operating income (loss)	2,268,378
NON OPERATING REVENUES (EXPENSES)	
Gain (loss) on disposal of capital assets	(7,620)
Impact fees	817,133
Interest revenue	706,998
Interest expense	(795,165)
Total non operating revenue (expenses)	721,346
Change in net position	2,989,724
Total net position - beginning	31,647,005
Total net position - ending	\$ 34,636,729

See notes to the financial statements

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2024 was amended to decrease revenues by (\$36,240) and decrease appropriations by (\$400,082). Actual general fund expenditures did not exceed appropriations during the current fiscal year.

**ST. LUCIE WEST SERVICES DISTRICT
ST. LUCIE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2024	61
Number of independent contractors compensated in September 2024	20
Employee compensation for FYE 9/30/2023 (paid/accrued)	\$5,538,545
Independent contractor compensation for FYE 9/30/2024	\$212,525
Construction projects to begin on or after October 1; (>\$65K)	Ongoing Construction Budgeted for FY 25 of \$36,895,500
Budget variance report	See Variance Report in report for details
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2024	Operation & Maintenance = \$146 per ERU Debt = \$208.84 per ERU
Special assessments collected FYE 9/30/2024	\$3,576,924
Outstanding Bonds:	
Series 2013 (WMB), due May 1, 2025	\$1,805,000 - See Long Term Liabilities Note in report for details
Series 2014 (Land Aquisition), due February 1, 2030	\$2,125,000 - See Long Term Liabilities Note in report for details
★ Series 2011 (Utility Revenue), due October 1, 2031	✓ \$9,955,000- See Long Term Liabilities Note in report for details
★ Series 2013 (Utility Revenue), due Ocotber 1, 2032	✓ \$2,565,000 - See Long Term Liabilities Note in report for details
★ Series 2014 (Utility Revenue), due October 1, 2035	✓ \$10,005,000 - See Long Term Liabilities Note in report for details
Series 2021 (Capital Improvement Revenue), due May 1, 2026	\$1,440,000 - See Long Term Liabilities Note in report for details

★ - REFUNDED (PAIDOFF) 11/2024



**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**

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of St. Lucie West Services District, St. Lucie County, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 6, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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



June 6, 2025



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

We have examined St. Lucie West Services District, St. Lucie County, Florida ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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 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 District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report 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, management, and the Board of Supervisors of St. Lucie West Services District, St. Lucie County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 6, 2025



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
St. Lucie West Services District
St. Lucie County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of St. Lucie West Services District, St. Lucie County, Florida (the "District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 6, 2025.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 6, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of St. Lucie West Services District, St. Lucie County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank St. Lucie West Services District, St. Lucie County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 6, 2025

APPROACH & UNDERSTANDING

450 SW UTILITY DRIVE, PORT ST LUCIE, FL 34986

St. Lucie County, FLORIDA





SLWSD Approach & Understanding

With a team of more than 100 years of experience our approach to these projects is simple. DO WHAT WE KNOW. We have the manpower, equipment, and understanding when it comes to this type of work.

If awarded these projects, SLWSD staff would begin establishing “teams” for each project.

Project Management would then create a priority list of lift stations based off condition, lead time of necessary materials, conflicts that may have been discovered, system bypass needs, and impact to the community.

The impact on the community refers to access to the lift station (traffic related) and construction impact consideration (noise, congestion, etc.).

Project Management will then categorize the necessary materials and attempt to order the materials in “bulk” to save money and allow for quicker delivery times.

Project Management will then acquire any necessary subcontractors and begin scheduling them for work.

SLWSD intends to perform and complete at least one of the 16 projects per month. Sunup to Sundown would be the normal window of work, unless there were some nighttime activities that need to be done due to the community impact mentioned above.

SLWSD understands that Lift Station Projects such as this require bypass pumping systems. These pumping systems shall be operated by diesel pumps with quiet packs. We will reduce the noise as best we can and try to minimize the bypass periods. These will also be monitored 24 hours per day. On Call Staff shall be placed on an inspection schedule during non-working hours.

SLWSD also understands that the community matters. It shall be our responsibility to be respectful and work professionally throughout each project/community.

Lastly, SLWSD understands that these projects need to be completed according to the Project Specifications and shall be done accordingly.

LOCAL PRESENCE

450 SW UTILITY DRIVE, PORT ST LUCIE, FL 34986

St. Lucie County, FLORIDA





WHO WE ARE



Established in 1990 under Florida Statute Chapter 190, we are a master-planned Community Development District serving approximately 7,000 residents and 530 businesses across 4,600 acres in St. Lucie County, Florida. Our service area stretches from Florida's Turnpike to I-95, and from the C-108 Canal near Torino to Crosstown Parkway.

With a team of more than 55 dedicated professionals, we deliver essential utility and public works services through two core departments: Utilities and Public Works. The District is governed by a five-member Board of Supervisors—each a resident of the community—who oversee budgets and operations to ensure efficient, responsive service.

Our Utilities Department operates a 3.6 million gallons per day (MGD) Reverse Osmosis Water Treatment Plant and a 2.6 MGD Wastewater Treatment Plant. Water is drawn from the Florida Aquifer, treated, and delivered to customers. Wastewater is reclaimed and reused for irrigation through a system that blends stormwater and treated effluent. Specialized teams manage potable water, wastewater collection, lift stations, and irrigation infrastructure.

Our Public Works Department maintains stormwater systems, wetlands, preserves, retention ponds, road rights-of-way, and storm gates to mitigate flooding risks—particularly during heavy rainfall. Key divisions include Stormwater, Aquatics, and Exotic Plant Removal.

Our Executive and Administrative team manages customer service, billing, communications, and overall district operations.

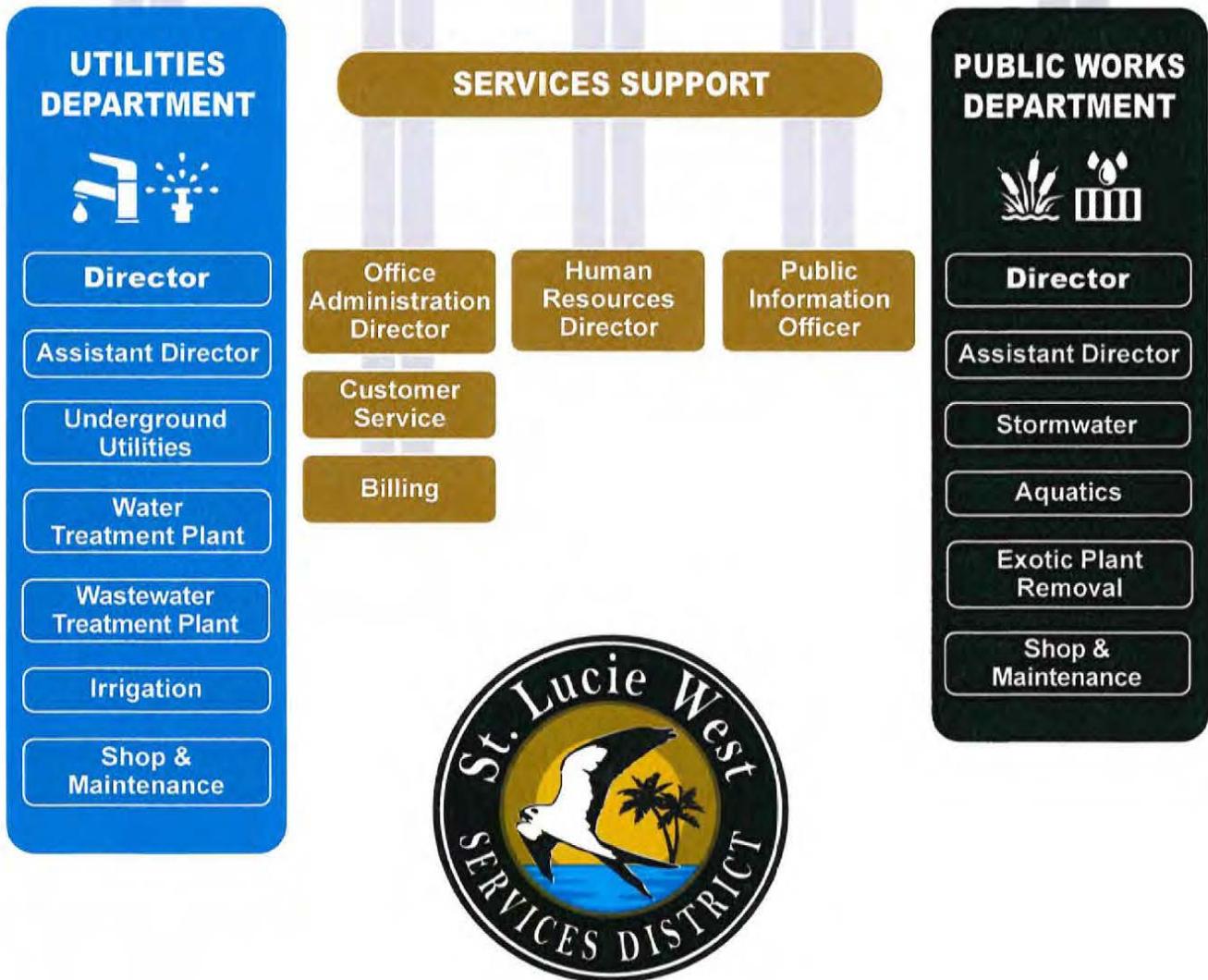
We are committed to what matters most: our customers and the our dedicated employees who serve them. We affirm that maintaining a skilled, professional team with a strong focus on customer service is essential to delivering exceptional service to the St. Lucie West community.

MANAGEMENT & OPERATIONS STRUCTURE



Board of Supervisors

District Manager



BY THE NUMBERS

MANAGEMENT & WORKFORCE

5 Member Board of Supervisors 

57 Employees
2 Departments 

COVERAGE

4,614 Acre Service Area 

3,484 Acres of Residential and Commercial Properties 

650 Acres of Retention Ponds 

480 Acres of Wetlands & Preserves 

SERVICE

~7,000 Water Consumers 

20 Residential Communities 

530 Commercial Properties 

OPERATIONS

3.6 Million Gallons per Day (Reverse Osmosis) Water Treatment Plant 

2.6 Million Gallons per Day Wastewater Treatment Plant  ★

3 Deep Water Wells (Potable Water) 

2 Class I Deep Injection Wells (Water Treatment Rejects) 

158 miles of Underground Water Main Lines 

64 miles of Potable Water Main Lines 

18.5 miles of Reuse Water Main Lines 

75.5 miles of Sewer Water Main Lines  ★

53 Wastewater Pump Stations  ★

21 Retention Pond Storm Gates (Manual & Auto) 

2 Reuse Water (Irrigation) Pump Stations 

Exhibit B
Contract Amount

RESERVE CDD
LIFT STATION UPGRADES (NO'S 1 THROUGH 16)
PORT ST. LUCIE, FLORIDA
NOVEMBER 2025
EXHIBIT A - BID FORM

Lift Station 1			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 147,200.00

Lift Station 2			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 3			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 4			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 5			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 6			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 19,650.00
Estimated Total			\$ 141,200.00

Lift Station 7			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 121,200.00

Lift Station 8			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 121,200.00

Lift Station 9			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 118,200.00

Lift Station 10			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 5,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 118,200.00

Lift Station 11			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 11,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 124,200.00

Lift Station 12			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 31,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 147,200.00

Lift Station 13			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 11,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 25,650.00
Estimated Total			\$ 127,200.00

Lift Station 14			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 16,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 129,200.00

Lift Station 15			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	\$ 22,500.00
Fencing	1	EA	\$ 9,400.00
Wet Well Safety	1	EA	\$ 5,200.00
Valve Pit Removal	1	EA	\$ 1,500.00
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	\$ 16,000.00
Electrical Panel	1	EA	\$ 11,500.00
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 22,650.00
Estimated Total			\$ 124,200.00

Lift Station 16			
Description	Qty	Type	Fee
Driveway, 57 Stone	1	EA	Not Required
Fencing	1	EA	Not Required
Wet Well Safety	1	EA	Not Required
Valve Pit Removal	1	EA	Not Required
Coatings	1	EA	\$ 13,000.00
Piping/Valves,Etc.	1	EA	Not Required
Electrical Panel	1	EA	Not Required
RTU Panel	1	EA	\$ 18,100.00
Electrical Rack/Support	1	EA	\$ 4,350.00
Labor	1	EA	\$ 5,500.00
Estimated Total			\$ 40,950.00

TOTAL CONTRACT AMOUNT: \$2,024,950.00

Total Contract Amount Is Subject to Revision Pursuant to the Agreement

ROBERT L. FROMM & ASSOCIATES
8101 SE SHILOH TERRACE
HOBE SOUND, FLORIDA 33455
772-349-8065

Invoice

March 2, 2026

Reserve Community Development District #1
5385 N. Nob Hill Road
Sunrise, Florida 33351

Attention: Rich Hans

Water and Sewer Fund

For consulting services to date including several meetings with SLWSD on the “Interconnect Agreement”, water and sewer matters, annual budget meetings and normal operational matters. Update 5-year report on Projected ERC’s and supporting schedules. Numerous phone calls and emails with C&T, Chuck, and others on various matters.

Total Amount Now Due \$3,200.00

ST. LUCIE WEST SERVICES DISTRICT
450 SW UTILITY DRIVE
PORT ST. LUCIE, FL 34986
Tel: (772) 340-0220
www.slwsd.org

Invoice No. BW00175

Due Date	Amount Enclosed
2/5/2026	\$

Office Use Only	Initials
Date Received	Check #

BILL TO:

Name Reserve CDD (Interconnect)
Address 5385 N. Nob Hill Road
City Sunrise State FL ZIP 33351
Attn: Patti Powers

REMIT TO:

ST. LUCIE WEST SERVICES DISTRICT
450 SW UTILITY DRIVE
PORT ST. LUCIE, FL. 34986

PLEASE MAKE CHECKS PAYABLE TO ST. LUCIE WEST SERVICES DISTRICT OR SLWSD AND REMIT TOP PORTION WITH PAYMENT

Invoice Number: **BW00175**

Statement Date: Monday, January 5, 2026



Gallons	Description	Read Date	Read	End Date	Read	Unit Price	TOTAL	
14851603	Bulk water usage	12/1/2025	206654289	1/1/2026	221505892	\$ 3.64	54,059.83	
	Base rate water					\$ 948.50	\$ 948.50	
9730000	Bulk sewer usage	12/1/2025	297131	1/1/2026	306861	\$ 4.04	39,309.20	
	December 2025 Usage							
	J. Miller, District Manager M. Matos, Utility Billing Specialist P. Powers, Reserve Utility							

Subtotal	\$ 94,317.53
Shipping	
Total	\$ 94,317.53
Due Date	2/5/2026

For your records

Comments:

Please note: Retain the bottom portion for your records.

TIME SHEETS

Reserve CDD

Rick Riniolo

Thursday	27-Nov	4	
Friday	28-Nov	6	
Saturday	29-Nov	5	call 10069 Perfect Dr
Sunday	30-Nov	4	
Monday	1-Dec	4	
Tuesday	2-Dec	5	repair leak 7260 Reserve Creek
Wednesday	3-Dec	4	
	Total	32	

Dominic Smith

Thursday		
Friday		
Saturday		
Sunday		
Monday		
Tuesday		
Wednesday		
	Total	

TIME SHEETS

Reserve CDD

Rick Riniolo

Thursday	4-Dec	4	
Friday	5-Dec	6	
Saturday	6-Dec	4	
Sunday	7-Dec	4	
Monday	8-Dec	4	
Tuesday	9-Dec	4	
Wednesday	10-Dec	6	lift station Perfect dr
	Total	32	

Dominic Smith

Thursday			
Friday			
Saturday			
Sunday			
Monday			
Tuesday			
Wednesday			
	Total		

TIME SHEETS

Reserve CDD

Rick Riniolo

Thursday	11-Dec	4
Friday	12-Dec	6
Saturday	13-Dec	4
Sunday	14-Dec	4
Monday	15-Dec	5
Tuesday	16-Dec	5
Wednesday	17-Dec	4
	Total	32

Dominic Smith

- Thursday
- Friday
- Saturday
- Sunday
- Monday
- Tuesday
- Wednesday

Total

TIME SHEETS

Reserve CDD

Rick Riniolo

Thursday	18-Dec	4	
Friday	19-Dec	6	
Saturday	20-Dec	6	lift station Enclave
Sunday	21-Dec	4	
Monday	22-Dec	6	Leak Mahogany
Tuesday	23-Dec	4	
Wednesday	24-Dec	4	
	Total	34	

Dominic Smith

Thursday			
Friday			
Saturday			
Sunday			
Monday	22-Nov	\$300.00	read meters
Tuesday			
Wednesday			
	Total		

TIME SHEETS

Reserve CDD

Rick Riniolo

Thursday	25-Dec	7	call out 9301 Briarcliff sewer backup
Friday	26-Dec	8	replaced broken cleanout 9301 Briarc
Saturday	27-Dec	4	
Sunday	28-Dec	4	
Monday	29-Dec	4	
Tuesday	30-Dec	6	lift station Plantation Lakes
Wednesday	31-Dec	6	lift station Plantation Lakes
	Total	39	

Dominic Smith

Thursday			
Friday			
Saturday			
Sunday			
Monday			
Tuesday			
Wednesday			
	Total		

Reserve
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
12/1-12/31	14224-14233	\$116,914.70
	AUTOPAY	\$4,480.19
	TOTAL	\$121,394.89

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/15/25	00729	12/09/25	34221209	202512	320	53600	41100			*	120.05		
			DEC 25 - ANSWERING SVC						A PERSONAL ANSWERING SERVICE INC.			120.05	014224
12/15/25	00663	11/20/25	7677	202511	320	53600	46000			*	6,210.00		
			REP SANITARY MANHOLE						ARMADILLO DIRT WORKS LLC			6,210.00	014225
12/15/25	00739	11/21/25	67800275	202511	320	53600	52000			*	245.00		
			E. COLI & TOTAL COLIFORM										
		11/29/25	67800276	202511	320	53600	52000			*	320.00		
			THM/HAA										
		12/03/25	67800277	202512	320	53600	52000			*	245.00		
			E. COLI & TOTAL COLIFORM						EUROFINS ENVIRONMENT			810.00	014226
12/15/25	00009	1/02/26	01022026	202601	320	53600	34400			*	3,600.00		
			JAN 26 - CONSULTING SVCS						ROBERT L. FROMM ASSOCIATES			3,600.00	014227
12/15/25	00760	11/30/25	7454012	202511	310	53600	48000			*	529.12		
			RULES 28 DAYS (2025)										
		11/30/25	7454012	202511	310	53600	48000			*	78.44		
			ADV RULES 35 DAYS (2025)										
		11/30/25	7454012	202511	310	53600	48000			*	329.32		
			WASTEWATER LIFT STATIONS						GANNETT FLORIDA LOCALIQ			936.88	014228
12/15/25	00486	12/01/25	568	202512	310	53600	34000			*	3,895.50		
			DEC 25 - MGMT FEES										
		12/01/25	568	202512	310	53600	44000			*	110.25		
			DEC 25 - RENT										
		12/01/25	568	202512	310	53600	35100			*	137.83		
			DEC 25 - COMPUTER TIME										
		12/01/25	568	202512	310	53600	49500			*	91.92		
			DEC 25 - WEBSITE ADMIN										
		12/01/25	568	202512	310	53600	51000			*	17.50		
			DEC 25 - OFFICE SUPPLIES										
		12/01/25	568	202512	310	53600	42000			*	26.64		
			DEC 25 - POSTAGE										
		12/01/25	568	202512	310	53600	42500			*	26.40		
			DEC 25 - COPIES										
		12/01/25	569	202511	320	53600	34400			*	7,044.53		
			NOV 25 - UTILITY BILLING						GOVERNMENTAL MANAGEMENT SERVICES -			11,350.57	014229

RESV -RESERVE- PPOWERS

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
12/15/25	00723	11/30/25	300009	NOV 25 - MONTHLY MAILING	202511	320-53600-42000			INFOSEND, INC.	*	1,514.20		
		12/01/25	300465	NOV 25 - MONTHLY SUPPORT	202511	320-53600-42000				*	98.35		
											1,612.55	014230	
12/15/25	00022	12/10/25	12102025	CONSULT SVCS 10/7-12/10	202512	320-53600-34400			GEORGE A. MORGAN, SR.	*	700.00		
											700.00	014231	
12/15/25	00057	12/03/25	BW00174	NOV 25 - BULKWATER	202511	320-53600-43100			ST. LUCIE WEST SERVICES DISTRICT	*	91,505.92		
											91,505.92	014232	
12/15/25	00595	11/30/25	PS-INV10	NOV 25 - TICKETS	202511	320-53600-49100			SUNSHINE STATE ONE CALL	*	68.73		
											68.73	014233	
TOTAL FOR BANK A											116,914.70		

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
12/31/25	00013	12/31/25 DEC 25	202512 320-53600-43000		*	3,821.92	
		DEC 25 - ELECTRIC					
12/31/25		12/31/25 DEC 25	202512 320-53600-46100		*	81.03	
		DEC 25 - ELECTRIC					
FPL (AUTO-PAY)							3,902.95 080013

12/31/25	00601	12/02/25 4066	202511 320-53600-46000		*	378.00	
		ROCKET COOLING					
12/02/25		4066	202511 320-53600-52000		*	199.24	
		FUEL					
PNC BANK							577.24 080014

TOTAL FOR BANK Z						4,480.19	
TOTAL FOR REGISTER						121,394.89	

Reserve

Community Development District

Unaudited Financial Reporting

December 31, 2025

GMS

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Reserve
Community Development District
Statement of Net Position
December 31, 2025

*Water/Sewer
Fund*

		<i>Water/Sewer Fund</i>
Assets		
Current Assets:		
Cash		
Operating Account	\$	186,654
Investments		
State Board of Administration (SBA)		1,844,808
Accounts Receivable - Utility Billing		219,555
Accounts Receivable - Other		449
Prepaid Expenses		36,762
Deposits		365
Noncurrent Assets:		
Capital Assets:		
Land, Buildings and Improvements (net)		4,723,907
CIP - Lift Stations		23,811
CIP - Force Main/Interconnect		44,890
Total Assets	\$	7,081,201
Liabilities		
Current liabilities:		
Accounts Payable		125,805
Customer deposits		290,670
Noncurrent liabilities:		
Prepaid connections fees		281,728
Total Liabilities	\$	698,203
Net Position		
Net investment in capital assets		4,715,512
Restricted		114,671
Unrestricted		1,552,815
Total Net Position	\$	6,382,998
Total Liabilities & Net Position	\$	7,081,201

Reserve

Community Development District

Water/Sewer Fund

Statement of Revenues, Expenses, and Changes in Net Position

For The Period Ending December 31, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/25	Thru 12/31/25	Variance
Operating Revenues				
Charges for Services:				
Water Revenue	\$ 1,300,000	\$ 325,000	\$ 310,346	\$ (14,654)
Sewer Revenue	1,300,000	325,000	275,393	(49,607)
Misc. Income/Penalties	6,500	1,625	4,304	2,679
Interest Income	55,000	13,750	19,075	5,325
Rental Income	7,200	1,800	2,400	600
Connection/Meter Fees	-	-	2,375	2,375
Total Revenues	\$ 2,668,700	\$ 667,175	\$ 613,893	\$ (53,282)
General & Administrative:				
Supervisor Fees	\$ 6,000	\$ 1,500	\$ 1,400	\$ 100
PR-FICA	459	115	107	8
Engineering	20,000	5,000	-	5,000
Attorney	15,000	3,750	8,738	(4,988)
Special Counsel	50,000	12,500	3,494	9,006
Annual Audit	8,800	-	-	-
Management Fees	46,746	11,687	11,687	-
Information Technology	1,654	414	413	0
Website Maintenance	1,103	276	276	(0)
Postage & Delivery	2,500	625	244	381
Insurance General Liability	51,899	12,975	12,254	721
Printing & Binding	1,200	300	244	56
Rentals & Leases	1,323	331	331	-
Legal Advertising	2,000	500	1,188	(688)
Other Current Charges	6,000	1,500	2,197	(697)
Office Supplies	500	125	53	73
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 215,359	\$ 51,771	\$ 42,800	\$ 8,971
Plant and Field Operations & Maintenance				
Salaries	\$ 132,374	\$ 33,094	\$ 22,300	\$ 10,794
FICA	10,127	2,532	1,706	826
Workers Comp Insurance	3,500	3,500	3,214	286
Plant Mangement	60,000	15,000	-	15,000
Consulting Services	151,360	37,840	30,918	6,922
Telephone	13,360	3,340	3,276	64
Answering Service	1,500	375	346	29
Postage	19,200	4,800	3,223	1,577
Electric	55,000	13,750	11,379	2,371
Bulk Water/Sewer Purchase	1,050,000	262,500	275,857	(13,357)
Repairs & Maintenance	60,000	15,000	16,124	(1,124)
Lake Management	1,440	360	-	360
Condo Expenses	6,100	1,525	3,246	(1,721)
Office Supplies	1,000	250	82	168
Operating Supplies	40,000	10,000	5,740	4,260
Chemicals	35,000	8,750	-	8,750
Subtotal Plant and Field Operations & Maintenance	\$ 1,639,961	\$ 412,615	\$ 377,412	\$ 35,204
Non-Operating Expenses				
Renewal & Replacement	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 1,855,320	\$ 464,386	\$ 420,211	\$ 44,175
Change in Net Position	\$ 813,380	\$ 202,789	\$ 193,682	\$ (9,107)
Total Net Position - Beginning	\$ -		\$ 6,189,316	
Total Net Position - Ending	\$ 813,380		\$ 6,382,998	

Reserve
Community Development District
Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:														
Charges for Services:														
Water Revenue	\$ 1,300,000	\$ 99,638	\$ 105,218	\$ 105,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,346
Sewer Revenue	1,300,000	89,045	93,951	92,397	-	-	-	-	-	-	-	-	-	275,393
Misc. Income/Penalties	6,500	1,319	366	2,619	-	-	-	-	-	-	-	-	-	4,304
Interest Income	55,000	6,583	6,268	6,224	-	-	-	-	-	-	-	-	-	19,075
Rental Income	7,200	1,200	600	600	-	-	-	-	-	-	-	-	-	2,400
Connection/Meter Fees	-	275	-	2,100	-	-	-	-	-	-	-	-	-	2,375
Total Revenues	\$ 2,668,700	\$ 198,061	\$ 206,403	\$ 209,428	\$ -	\$ 613,893								
Expenditures:														
General & Administrative:														
Supervisor Fees	\$ 6,000	\$ 600	\$ 400	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400
PR-FICA	459	46	31	31	-	-	-	-	-	-	-	-	-	107
Engineering	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	15,000	5,397	3,341	-	-	-	-	-	-	-	-	-	-	8,738
Special Counsel	50,000	-	3,494	-	-	-	-	-	-	-	-	-	-	3,494
Annual Audit	8,800	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	46,746	3,896	3,896	3,896	-	-	-	-	-	-	-	-	-	11,687
Information Technology	1,654	138	138	138	-	-	-	-	-	-	-	-	-	413
Website Maintenance	1,103	92	92	92	-	-	-	-	-	-	-	-	-	276
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	2,500	100	85	59	-	-	-	-	-	-	-	-	-	244
Insurance General Liability	51,899	4,085	4,085	4,085	-	-	-	-	-	-	-	-	-	12,254
Printing & Binding	1,200	157	61	26	-	-	-	-	-	-	-	-	-	244
Rentals & Leases	1,323	110	110	110	-	-	-	-	-	-	-	-	-	331
Legal Advertising	2,000	125	937	125	-	-	-	-	-	-	-	-	-	1,188
Other Current Charges	6,000	748	753	696	-	-	-	-	-	-	-	-	-	2,197
Office Supplies	500	18	18	18	-	-	-	-	-	-	-	-	-	53
Dues, Licenses & Subscriptions	175	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 215,359	\$ 15,686	\$ 17,439	\$ 9,675	\$ -	\$ 42,800								
Plant and Field Operations & Maintenance														
Salaries	\$ 132,374	\$ 8,700	\$ 6,600	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,300
FICA	10,127	666	505	536	-	-	-	-	-	-	-	-	-	1,706
Workers Comp Insurance	3,500	3,214	-	-	-	-	-	-	-	-	-	-	-	3,214
Plant Management	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting Services	151,360	10,045	10,045	10,829	-	-	-	-	-	-	-	-	-	30,918
Telephone	13,360	1,146	604	1,526	-	-	-	-	-	-	-	-	-	3,276
Answering Service	1,500	99	127	120	-	-	-	-	-	-	-	-	-	346
Postage	19,200	-	1,613	1,610	-	-	-	-	-	-	-	-	-	3,223
Electric	55,000	3,650	3,908	3,822	-	-	-	-	-	-	-	-	-	11,379
Bulk Water/Sewer Purchase	1,050,000	90,034	91,506	94,318	-	-	-	-	-	-	-	-	-	275,857
Repairs & Maintenance	60,000	250	15,246	628	-	-	-	-	-	-	-	-	-	16,124
Lake Management	1,440	-	-	-	-	-	-	-	-	-	-	-	-	-
Condo Expenses	6,100	1,122	1,086	1,037	-	-	-	-	-	-	-	-	-	3,246
Office Supplies	1,000	82	-	-	-	-	-	-	-	-	-	-	-	82
Operating Supplies	40,000	314	4,677	750	-	-	-	-	-	-	-	-	-	5,740
Dues, Licenses	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Plant and Field Operations & Maintenance	\$ 1,639,961	\$ 119,321	\$ 135,915	\$ 122,176	\$ -	\$ 377,412								
Non-Operating Expenses														
Renewal & Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,855,320	\$ 135,007	\$ 153,353	\$ 131,851	\$ -	\$ 420,211								
Net Change in Fund Balance	\$ 813,380	\$ 63,054	\$ 53,050	\$ 77,577	\$ -	\$ 193,682								