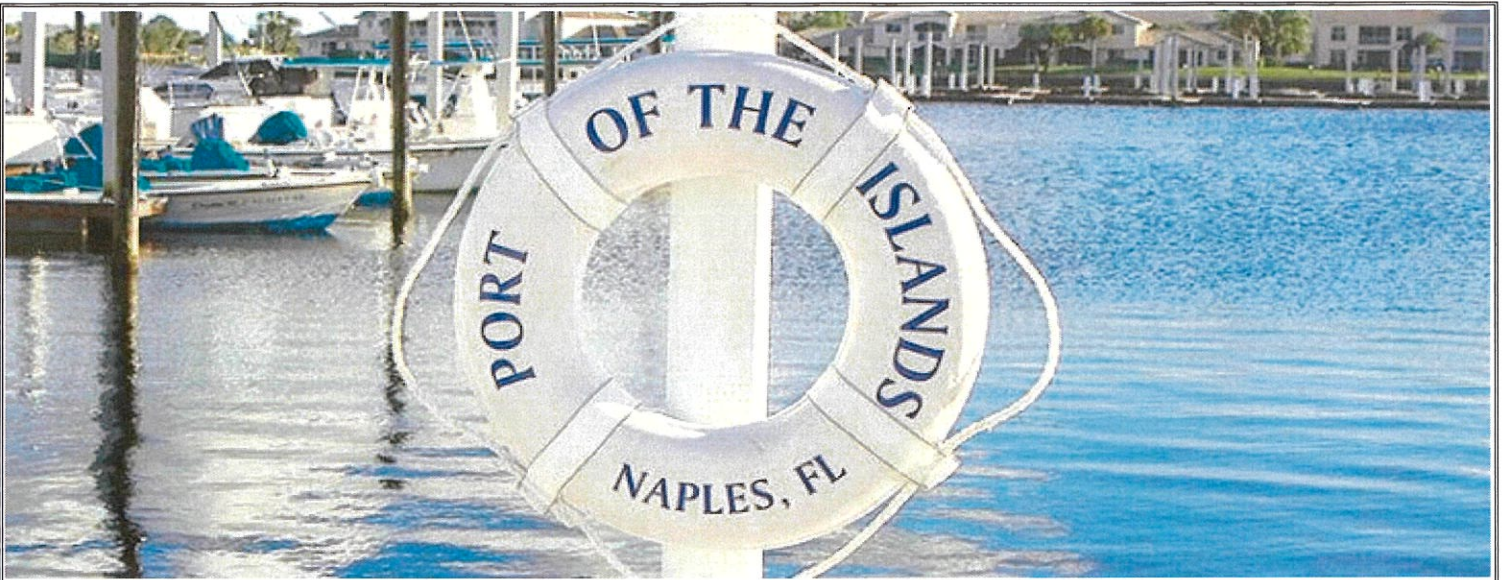




# **Port of the Islands**

## **COMMUNITY IMPROVEMENT DISTRICT**

November 21, 2025

### **MEETING AGENDA**

**PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT  
REGULAR BOARD MEETING**

**Board of Supervisors Agenda for November 21, 2025**

**Agenda**

Friday, November 21, 2025, 9:30 a.m.  
Port of the Islands Resort Main Dining Room,  
25000 E. Tamiami Trail, Naples, FL 34114

Note: Requests to address the Board on subjects which are not on today's agenda, will be accommodated under "Public Comments".

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (239) 592.9115 at least five calendar days prior to the meeting.

1. Pledge of Allegiance
2. Roll Call/Approval of the Agenda
3. Public Comments
4. Approval of Minutes – October 2025
5. Utility Monthly Report
6. Manager's Report
  - a. ERU Methodology/ Impact Fee
  - b. Utility Receivables Summary
  - c. Orchid Cove Streetlight Account
  - d. Utility Lift station Rehab
7. Financials – September 2025
8. Attorney's Report
9. Engineer's Report
10. Old Business

a. Action Items

11. New Business

12. Supervisors' Request

13. Public Comments

14. Adjourn – Next meeting will be on December 19, 2025, at 9:30 a.m.



1       **PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT**  
2                                   **NAPLES, FLORIDA**

3                   Public Meeting of the Board of Supervisors  
4                   October 17, 2025

5   The public meeting of the Port of the Islands Community Improvement District Board of  
6   Supervisors was held on Friday, October 17, 2025, at 9:30 a.m. at the Orchid Cove  
7   Clubhouse, 25005 Peacock Lane, Naples, Florida.

8   **SUPERVISORS PRESENT**

9   Steve McNamee, Chairman, Via Zoom

10   Dan Truckey, Vice Chairman

11   Russell Kish, Supervisor

12   Kevin Baird, Supervisor, Via Zoom

13   Anna-Lise Hansen, Supervisor

14   **ALSO PRESENT**

15   Neil Dorrill, Manager, Dorrill Management Group

16   Kevin Carter, Manager, Dorrill Management Group

17   Zachary Lombardo, District Counsel

18   Matt Gilinsky, Florida Utility Solutions

19   **PLEDGE OF ALLEGIANCE**

20   The pledge of allegiance was recited in unison.

21   **ROLL CALL/APPROVAL OF AGENDA**

22   Three Supervisors were present in person, establishing a quorum. The meeting was  
23   convened at 9:30 a.m. The meeting was also properly noticed. The notice and affidavit  
24   are on file with the District Office at 5672 Strand Court, Naples, FL 34110.

25   **The agenda as presented and Mr. McNamee and Mr. Baird's full participation via**  
26   **Zoom due to extenuating circumstances were approved on a MOTION by Mr.**  
27   **Truckey, a second by Ms. Hansen, and all in favor.**

**PUBLIC COMMENTS**

Charles Gordon - Orchid Cove – Mr. Gordon asked if the agenda was on the website noting he could not find it on there. Mr. McNamee confirmed it was on the website.

**APPROVAL OF MINUTES - SEPTEMBER 2025**

Page 9 line 11 clarify decorum issues are also inside the building in addition to outside in the parking lot

**The minutes were accepted as amended on a MOTION by Mr. Truckey, a second by Mr. Kish, and all in favor.**

Mr. McNamee asked which community representatives or board members were in attendance. Five representatives were present from Sunrise Cay, Stella Maris, Sunset Cay, Orchid Cove, and the Villages of Stella Maris. Another resident on Zoom was representing Sunset Cay Villas Five.

**UTILITY OPERATIONS SUMMARY**

Mr. Gilbert reported that the utility plant continued to meet all FDEP requirements, with all wastewater and water distribution standards met. During the month, 2.32 million gallons of water were received, and the water treatment plant produced 2.64 million gallons. A total of 6.83 million gallons of reuse water were distributed in September. Staff read 864 meters and completed 6 rereads. A total of 660 gallons of chlorine were used. The old sand filter was pumped down and cleaned to serve as a backup. Meter readings were performed on an alternate date due to changes from MuniBilling.

At the plant, there are three high-service pumps that pressurize the community's entire water main. Previously, the system operated with a single controller unit, which posed a risk of losing water pressure in the event of a failure. A backup controller has now been installed so that if the primary unit fails, the system will automatically detect the issue and switch to the secondary controller, adding an important layer of redundancy.

Mr. Gilbert also reported that work is underway to rehabilitate the lift station on Cays Drive. The interior coating has deteriorated, and the station was pumped down and placed on bypass. Once cleaned and dried, several leaks and cracks were identified in the walls, allowing groundwater infiltration and increasing the plant's overall inflow volume. Reaching 75% capacity at the plant would trigger DEP discussions about expansion—a costly undertaking—so reducing excess inflow is a priority. The station will be sandblasted to a clean concrete surface and re-epoxied using an improved

1 coating material. All new components will be installed to ensure long-term durability.  
2 The Board authorized \$60,000 for this project. The next lift station suggested for  
3 rehabilitation is the master station on Newport.

4 **Mr. Truckey made a MOTION to approve work on the Newport lift station and the**  
5 **necessary budget amendment. Ms. Hansen made the second and all were in**  
6 **favor.**

7 Mr. Gilbert will inspect the other lift stations and determine which ones need to be  
8 prioritized.

## 9 **MANAGER'S REPORT**

### 10 **A. Utility Billing Update**

11 The rate conversion was completed successfully and without any issues. The new rates  
12 went into effect on October 1. Residents were advised of the change with their August  
13 utility bill. The next bill, covering the October and November period, will be issued in  
14 December. No calls or emails were received in response to the notice.

15 Mr. Kish presented a county bill from Lely showing the average monthly charge. One  
16 resident who had not yet moved in and had not used any water received a bill for \$275,  
17 while the average bill amounted to \$297.76.

18 Mr. Gunther requested that the updated rate table discussed at last month's meeting be  
19 uploaded to the website. Mr. McNamee reiterated that there is no base rate on irrigation  
20 meters. Mr. Dorrill added that there is no graduated rate; the flat rate is expected to  
21 result in savings. This approach can be evaluated at midyear in April.

### 22 **B. RFQ Status - Legan Services, Security Assessment**

23 The RFQ for the security assessment received no responses. It was advertised on  
24 August 8 and emailed to more than six firms in the marketplace seeking proposals for  
25 hardware evaluation or general security recommendations.

26 The RFQ for general counsel legal services was issued on September 10 and sent to  
27 six additional firms. Mr. Dorrill also contacted one firm in advance by phone; however,  
28 no responses were received. Two local firms did request the full RFQ packet.

29 Mr. Dorrill suggested working with the Sheriff's Department's community policing  
30 representative assigned to the District to obtain overall recommendations for security

enhancements such as cameras, license plate readers, or other available options for the Board's consideration. He also recommended continuing with the WPL legal firm on a month-to-month basis.

#### **FINANCIALS - AUGUST 2025**

Mr. Dorrill presented the financials as of August 31. \$5.2 million in cash on hand at end of August. \$7,841,000 in fixed assets net of depreciation. \$13.1 million total assets. \$65,800 in payables. Almost \$13,000 in interest income. \$400,000 under budget overall but some of that will be transferred into the reserve fund. Big month for irrigation fees, over \$30,000 received which would've been for the June and July period.

**The financials were accepted as presented on a MOTION by Mr. McNamee, a second by Mr. Baird all in favor.**

#### **ATTORNEY'S REPORT**

Mr. Lombardo reported on the Prepmac lawsuit, which had been pending for six years. Significant effort was invested in pretrial preparation and motions, and the case was dismissed with prejudice within the first hour of proceedings on a motion successfully argued by Attorney Brakefield. There is no longer any litigation related to the previous assessment methodology. The District is eligible to recover costs, and a motion to do so will be filed. Mr. McNamee commended the legal staff for their hard work and success, noting his renewed confidence in their representation of the District.

Work for the District was focused on trial. Mr. Lombardo has task list and knows what needs to be completed moving forward this month.

Mr. McNamee asked how to proceed with the Lindsay Case situation. The Marina did not purchase the additional credits required, and a price point needs to be established along with supporting documentation for the proposed amount. Efforts are underway to have Mr. Weyer attend the next meeting, and Mr. Dorrill will reach out to him now that the lawsuit has been settled.

Mr. Lombardo recommended that, prior to that meeting, Mr. Weyer, the District Engineer, and one Board member meet to hold a preliminary discussion. Mr. McNamee asked if Ray Jensen could assist, noting his extensive factual background on the matter. Mr. Jensen agreed to help. Mr. Dorrill will coordinate the meeting and work to have Mr. Weyer under contract beforehand.



1 It was noted that this is likely a code enforcement matter, as the credit purchase  
2 requirement stems from the County-approved site plan. The responsible party is most  
3 likely the developer; however, additional fact-finding will be necessary to confirm.

#### 4 **ENGINEER'S REPORT**

##### 5 **A. US-41 Bridge Utilities - Structural Report**

6 Mr. Dorrill reported on the utility bridge crossing and pipe analysis. The District Engineer  
7 was tasked with conducting a detailed inspection of the utility lines, including potable  
8 water, sanitary/sewer, and distribution lines. The estimated cost to sandblast and repair  
9 the existing lines is \$716,000, while full replacement is estimated at \$1,383,000. These  
10 assets were not included in the original Capital Improvement Plan (CIP). The  
11 anticipated life expectancy following repair is estimated at 20 years.

12 **Mr. McNamee made a MOTION to authorize Mr. Dorrill to get bids with a second**  
13 **by Mr. Kish, and all in favor.**

#### 14 **OLD BUSINESS**

##### 15 **A. Action Items**

16 Addressed in attorney's report.

#### 17 **NEW BUSINESS**

18 No new business was discussed at this time.

#### 19 **SUPERVISORS' REQUEST**

##### 20 **A. FEMA Raw Water Grant**

21 Mr. Truckey reported that the water line grant application was denied; however, an  
22 appeal is already in progress. If the appeal is unsuccessful or does not result in full  
23 funding, he will pursue an LMS grant for the project.

##### 24 **B. Drainage**

25 Ms. Hansen has been working with the engineer on a drainage assessment and  
26 expects to present a proposal at the November meeting.

**C. Cable Agreement Updates**

Mr. Kish noted that fiber-optic utility flags had been placed in the ground in nearby areas. He asked whether there was interest in bringing fiber service to the community as well. He also noted that Stella Maris already has fiber service. Mr. Frank Lee added that a committee had previously been appointed to negotiate the agreement for Stella Maris, which resulted in a small price decrease of approximately \$5.

**D. Fire District**

Mr. Lombardo suggested inviting Representative Lauren Melo to a future meeting to discuss the fire district conversion. He recommended that the District use the opportunity to get on record that it is not satisfied with the current arrangement, even if it is not incorporated into Greater Naples. The County is agreeable to converting the District into Greater Naples; however, Greater Naples opposes the conversion because it would bear the associated costs and lose the revenue it currently receives from Ochopee. Mr. Lombardo, familiar with the issue due to his prior involvement with the Everglades on a similar issue, will extend an invitation to Representative Melo to attend the meeting.

**E. Community Center**

Discussion was held regarding the land by the arch. If the building were purchased, it would require remodeling, but it could provide an opportunity to assess whether a community center would be feasible. An organizational structure would be needed to manage entries and events. Funds are currently available for the purchase, and there is potential for residents to assist with remodeling to help reduce costs. The strip of the land behind it could be used to build a storage facility for generators. If the project does not prove viable, the building could be sold or rented. Mr. McNamee will speak with Tom to determine if he is interested in selling the property and, if so, at what price.

**F. Selling Utilities to County**

Mr. McNamee requested that efforts to sell the utilities to the County continue. Mr. Dorrill is in discussions to schedule a meeting to address the matter, with the goal of holding it this fall before the holidays.

**G. Sale of Mosquito Equipment**

Mr. Lombardo reported it is in process.

1    **H. Demand Letter for Water Testing**

2    Demand letter is being drafted.

3    **I. Orchid Cove Streetlights**

4    Mr. Dorrill and staff have identified the specific bills in question. Will take action to get  
5    them off the master bill. Mr. Dorrill has meeting with his accounting staff next week on  
6    this.

7    **J. Shrubs in Median**

8    Mr. McNamee inquired about the bush next to the generator and requested that it be  
9    trimmed or removed. Mr. Baird will discuss this with Soto.

10   **PUBLIC COMMENTS**

11   Ron Westerman - Cays Dr - Requested that security issues be addressed on an  
12   expedited basis, noting that crime is increasing again and homes are being broken into.  
13   Mr. Truckey encouraged the community if they see something to call appropriate law  
14   enforcement to catch the perpetrators rather than run them off themselves which allows  
15   them to move on to another community.

16   **ADJOURNMENT**

17   The next meeting will be on November 21, 2025, at 9:30 a.m. **On a MOTION by Mr.**  
18   **Truckey and a second by Mr. Kish, with all in favor, the meeting was adjourned at**  
19   **10:51 a.m.**





*Florida Utility  
Solutions*

## **PORT OF THE ISLANDS CID**

**OCTOBER 2025**

### **MONTHLY PLANT OPERATIONS REPORT**

**NOVEMBER 21ST, 2025 BOARD MEETING**

#### **Wastewater Plant**

Received and treated  
1.86 million gallons in  
October

#### **Water Plant**

Produced and  
distributed 2.69 million  
gallons in October

#### **REUSE**

Distributed 8.51 million  
gallons in October



#### **FLORIDA UTILITY SOLUTIONS**

15275 Collier Blvd.  
Suite 201-268  
Naples, Fl. 34119

239-513-0445

[www.floridautilitysolutions.com](http://www.floridautilitysolutions.com)

## Summary

Operations at the facilities throughout the month were in accordance with contract and regulatory requirements.

## Items Requiring Approval

We would ask your consideration and approval of the following:

| Request | Impact | Est. Cost |
|---------|--------|-----------|
|         |        |           |
|         |        |           |

## Operations

- **Compliance**

All Wastewater Plant requirements were met.

All Water distribution requirements were met.

- **Reuse Pump Station Status:**

Reuse Pump System functioning properly for outgoing pressure at plant.

Station on canal operating on 2 pumps and not communicating. Generator does not run.

- **Performance metrics:**

Wastewater Treatment Plant

- 1.86 million gallons of wastewater received and treated in October

Water Treatment

- Produced and distributed 2.69 million gallons in October

Reuse

- Distributed 8.51 million gallons in October



| <b>Performance Metrics</b> | <b>Current Month<br/>October 2025</b> | <b>Prior Month<br/>September 2025</b> |
|----------------------------|---------------------------------------|---------------------------------------|
| Wastewater treated         | 1,857,542                             | 2,322,731                             |
| Sludge disposed - gallons  | 0                                     | 0                                     |
| Reuse Water Pumped         | 8,508,080                             | 6,826,080                             |
| Odor Complaints            | 0                                     | 0                                     |
| Number of line breaks      | 0                                     | 0                                     |
| Auto Flushers Flushed      | 9                                     | 9                                     |
| Meters Read                | 864                                   | 864                                   |
| Meters Re-read             | 4                                     | 6                                     |
| <b>Consumables</b>         | <b>Current Month</b>                  | <b>Prior Month</b>                    |
| Chlorine Usage             | 655                                   | 660                                   |
| Water Usage Complaints     | 0                                     | 0                                     |

## Maintenance and Repair

### Preventive Maintenance

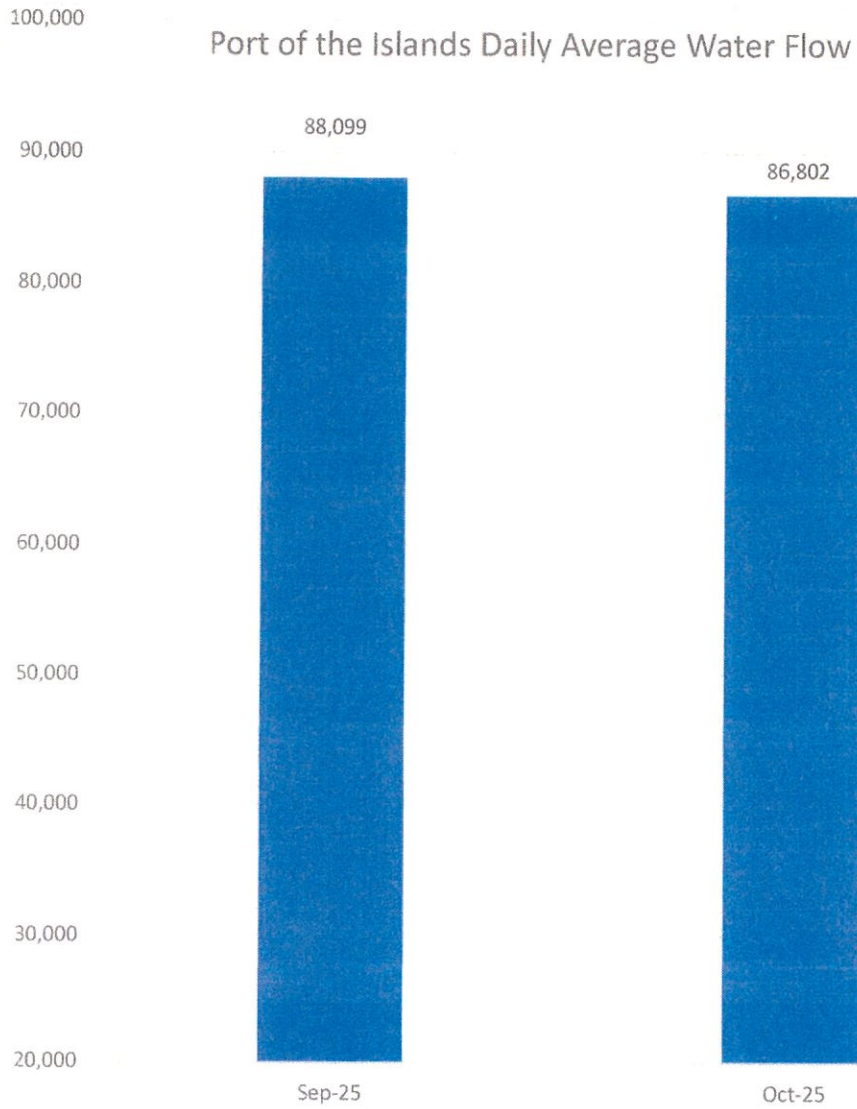
- Inspected all pump stations weekly.
- Odor control weekly checks performed.
- All pumps and motors greased.

### Additional Maintenance

- Replaced pump in master lift station at plant.
- Repaired minor service line leak.
- Replaced backflow preventer.
- Replaced computer in office.
- Rehabbed the master lift station on Cays Dr.
- Attached screen to generator to prevent insect entry.
- Replaced seals on recycle pumps.

## Health & Safety

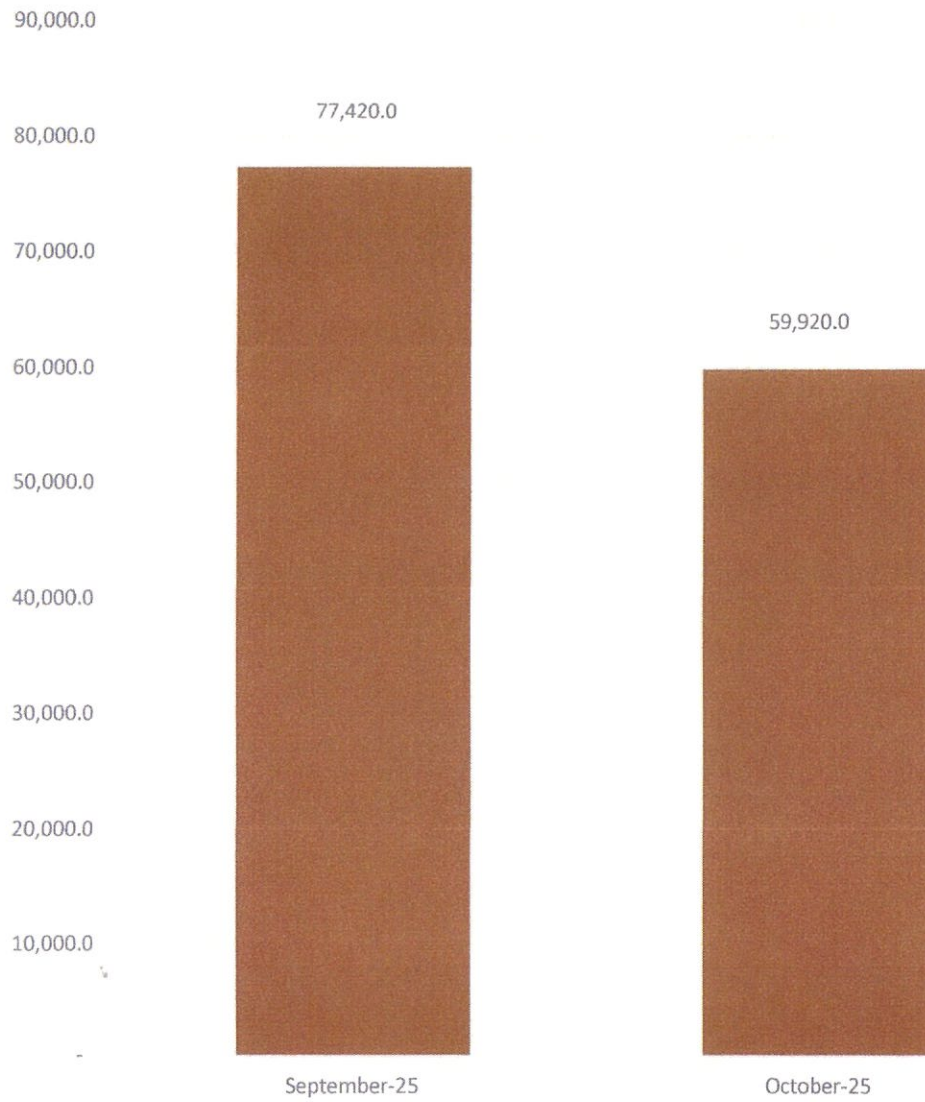
- Zero LTIs and OSHA recordable incidents occurred during the month.
- Safety training includes daily tailgate talks concerning daily events –confined. space, lightning safety, seatbelts, housekeeping, and other safety related concerns.



## Port of the Islands Drinking Water Monthly Flow Average

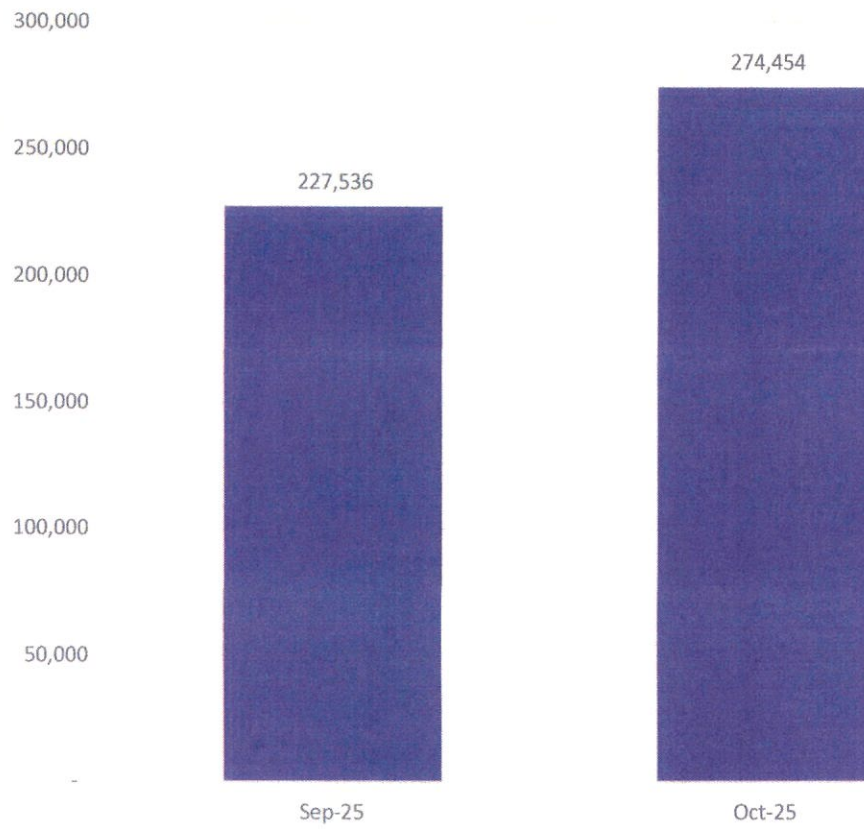


### Port of the Islands Wastewater Average Daily Flow



### Port of the Islands Wastewater Monthly Flow Average

### Port of the Islands Reuse Average Daily Flow



### Port of the Islands Reuse Monthly Flow Average



## CID Overcharge Settlement Agreement 2020-03-24 CID SIGNED Color

PDF - 550 KB



Prepared by:

Daniel H. Cox, P.A.  
P.O. Drawer CC  
Carrabelle, FL 32322

### SETTLEMENT AND RELEASE

This is an Settlement and Release is between the Port of the Islands Community Improvement District, whose address is c/o District Offices, 3820 Colonial Blvd., Suite 101, Fort Myers, FL 33966 ("District") and Orchid Cove at Port of the Islands Condominium Association, Inc., a Florida corporation not for profit whose address is c/o Guardian Management, 6704 LONE OAK BLVD, NAPLES, FL 34109 ("Orchid Cove").

Orchid Cove has asserted a claim against the District for utility overpayments dating back several years and District has asserted that some part to all of the claim may be barred by the applicable statute of limitations; and

The parties wish to amicably resolve the dispute.

NOW THEREFORE, in consideration of ten dollars and other good and valuable consideration exchanged between the parties, the receipt and adequacy of which are acknowledged unto each other, the parties agree as follows:

1. District will assume the payment of the upgrade charge for the Lee County Electric Cooperative owned light fixtures within Orchid Cove.
2. Orchid Cove accepts this continued obligation of the District as full and complete settlement of its claims and hereby releases the District from any future claims related to utility billings to date.
3. Orchid Cove agrees to waive any rental obligations from the District for use of the Orchid Cove Clubhouse for official public meetings of the District's Board of Supervisors.
4. This Agreement contains all the agreements pertaining to the subject matter set forth herein. This Agreement may only be amended in writing executed by both parties. All terms of the Maintenance Agreement and Grant of Easement not inconsistent herewith are ratified as if more fully set forth herein.
5. The District's performance and obligation to perform pursuant to the terms of Section 1(a) of this Amendment shall be contingent upon the District having sufficient funds to do so.
6. This Agreement and the provisions contained herein shall be construed, controlled, and interpreted in accordance with the laws of the State of Florida. Venue for any dispute arising as a result of this Agreement shall be Collier County, Florida.

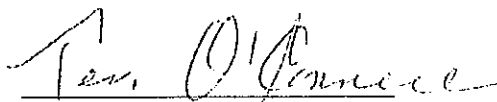


## CID Overcharge Settlement Agreement 2020-03-24 CID SIGNED Color

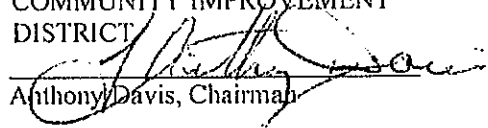
7. If any sentence, phrase, paragraph, provision or portion of this Agreement is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect the validity of the remaining portion hereto.
8. All of the terms and provisions of this Agreement, whether so expressed or not, shall be binding upon, inure to the benefit of, and be enforceable by the parties subject hereto and their respective administrators, executors, legal representative, heirs, successors and permitted assigns.
9. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the parties subject to this Agreement and their respective legal representatives, successors and permitted assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third persons to any party or this Agreement, nor shall any provision give any third persons any right of subrogation or action over or against any party to this Agreement.

Agreed this 26 day of MARCH, 2020.

ATTEST:

  
Teri O'Connell, Assistant  
Secretary

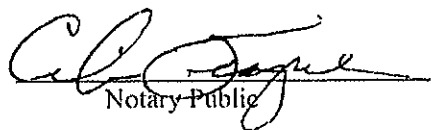
PORT OF THE ISLANDS  
COMMUNITY IMPROVEMENT  
DISTRICT

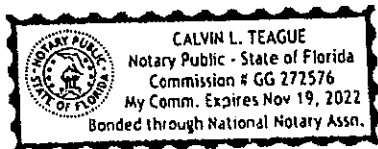
  
Anthony Davis, Chairman

STATE OF FLORIDA  
COUNTY OF COLLIER

The foregoing instrument was executed before me by Anthony Davis, as Chairman of the Board of Supervisors of the Port of the Islands Community Improvement District, on this the 26 day of March, 2020. He ☒ is personally known to me or ☐ produced \_\_\_\_\_ as identification.

(SEAL)

  
Notary Public





### B. Drainage Swale Maintenance

The maintenance will continue as currently established with the Field Manager checking the swale for obstructions during his inspections, and discussing anything he sees with the District Engineer.

The District Engineer stated that he and the District Manager are working with the contractor for the Villages at Stella Maris on their boat slip project. For this project the CID would need to provide them a master water meter and charge them for the meter installation. He informed the Board that he told the contractor the CID uses Collier County utility standards.

|                                |                        |
|--------------------------------|------------------------|
| <b>TENTH ORDER OF BUSINESS</b> | <b>Attorney Report</b> |
|--------------------------------|------------------------|

### A. Parcel 13 Water Frontage

The District Manager discussed an email with updates from the District Attorney. The County now owns the North Hotel. Therefore, discussions between the CID and the County can resume on this topic.

### B. Marina Owners Pending Litigation

Neither the District Manager nor the District Attorney have heard anything from the marina owners or their attorneys in this regard.

|                                   |                     |
|-----------------------------------|---------------------|
| <b>ELEVENTH ORDER OF BUSINESS</b> | <b>Old Business</b> |
|-----------------------------------|---------------------|

### A. Lake Maintenance and Littoral Planting Update

The District Manager stated that it is still too cold for the littorals to be planted and that he will keep them posted on this topic.

### B. Mosquito Spraying

The Board further discussed the two proposals that were submitted last month. However, it was decided to postpone this topic until the next Board meeting in order to obtain further clarification on the proposals submitted.

|                                  |                     |
|----------------------------------|---------------------|
| <b>TWELFTH ORDER OF BUSINESS</b> | <b>New Business</b> |
|----------------------------------|---------------------|

### A. Orchid Cove Irrigation Billing Issues

The District Manager explained that in 2016 the Attorney for Orchid Cove contacted the CID regarding Orchid Cove being over-charged for irrigation for nearly \$45,000. The District Manager contacted the CID's former management company for further information on why they billed Orchid Cove incorrectly and never received a response.

The District Attorney felt the statute of limitations ran out after 4 years. However, the Orchid Cove Attorney stated that there is not a statute of limitations for this and that if they sue they can charge the CID interest. The District Manager was able to come to a compromise that all parties felt was fair. The CID will stop billing Orchid Cove the \$417 a month for electricity for the decorative light poles and Orchid Cove will no longer charge the CID \$50 to use their meeting room every month and any concern over being overcharged will be dismissed.

**A. Report for February 2020**

The Financial Report for February 2020 was approved as submitted.

**On MOTION by Supervisor O'Connell, seconded by Supervisor Kehlmeier, with all in favor, to accept the Financial Report as submitted.**

**NINTH ORDER OF BUSINESS****Field Manager Report****A. Field Report for March**

The report was presented and the Board asked that quotes to repair the potholes on Union Road and to relocate the meter box at 333 Newport Drive off the edge of the pavement.

**B. Other Follow-Up Items**

There being none, the next order of business followed.

**TENTH ORDER OF BUSINESS****Engineer Report****A. SFWMD 5-Year Report Renewal Update**

The Engineer commented that the ERC schedule has existed since the 90's and is used to justify the water use permits. The water use allocations are established by calculation of water usage based upon number of registered voters and population projections. The numbers will be adjusted for ultimate development and will be submitted to the South Florida Water Management District this month.

**B. Dock Water Service Request**

The Villages at Stella Maris has an ongoing project with an engineering firm to put in about 68 docks along the seawall. They have some of the county permits needed, but not all of them. The Engineer said they need drawings which will be used along with the Collier County methodology for water meter standards.

**ELEVENTH ORDER OF BUSINESS      Attorney's Report****A. Parcel 13 Water Frontage**

The Engineer and District Manager reviewed a memo of a meeting they had with the County staff regarding the North Hotel situation, now that the county has ownership of the property. Control or access of water rights for the canal were a priority for the District. The County staff stated that the Water Management District had control of the canal and they would have to draw up a use agreement if the property title is transferred. Several developers have shown interest, but there are no current proposals. The District Manager said they presented an idea for the CID to buy the North Hotel property for \$1, including the water rights, but then POI would be responsible for demolition of the hotel. After discussion it was agreed that the Board had no interest in accepting the North Hotel property if the community became responsible for the demolition thus making it a financial burden and liability to the community.

**B. Orchid Cove Irrigation Billing Agreement**

The final agreement was presented and subject to approval upon fixing a small clerical error.





Port of the Islands CID

FINANCIAL STATEMENTS

September 30, 2025  
(Unaudited)

Prepared by:  
Dorrill Management Group Inc  
5672 Strand Ct Suite 1  
Naples, FL 34110-3343  
Phone: 239-592-9115

**Port of the Islands CID  
Balance Sheet  
As of September 30, 2025**

**Assets**

|                                   | Operating              | Water and Sewer        | Total                   |
|-----------------------------------|------------------------|------------------------|-------------------------|
| <b>Current Assets</b>             |                        |                        |                         |
| Checking                          | \$ 3,524,523.72        | \$ 0.00                | \$ 3,524,523.72         |
| Checking - Water/Sewer            | 0.00                   | 1,662,097.37           | 1,662,097.37            |
| Undeposited Cash (WS)             | 0.00                   | 14,255.53              | 14,255.53               |
| Accounts Receivable               | 0.00                   | 9,460.58               | 9,460.58                |
| Due To/From 001/202               | 0.00                   | (268,969.50)           | (268,969.50)            |
| Due To/From 001/202               | 268,969.50             | 0.00                   | 268,969.50              |
| Prepaid Items                     | 12,599.50              | 12,599.50              | 25,199.00               |
| <b>Total Current Assets</b>       | <u>3,806,092.72</u>    | <u>1,429,443.48</u>    | <u>5,235,536.20</u>     |
| <b>Property and Equipment</b>     |                        |                        |                         |
| Land                              | 583,847.00             | 599,674.85             | 1,183,521.85            |
| Irrigation                        | 0.00                   | 7,970,676.65           | 7,970,676.65            |
| Equipment                         | 0.00                   | 287,662.07             | 287,662.07              |
| Improvements - W/WS               | 0.00                   | 7,727,885.60           | 7,727,885.60            |
| Construction in Progress          | 0.00                   | 66,875.00              | 66,875.00               |
| Less Accumulated Depreciation     | 0.00                   | (9,394,648.74)         | (9,394,648.74)          |
| <b>Net Property and Equipment</b> | <u>583,847.00</u>      | <u>7,258,125.43</u>    | <u>7,841,972.43</u>     |
| <b>Total Assets</b>               | <u>\$ 4,389,939.72</u> | <u>\$ 8,687,568.91</u> | <u>\$ 13,077,508.63</u> |

**Liabilities and Fund Balance**

|                                           | Operating              | Water and Sewer        | Total                   |
|-------------------------------------------|------------------------|------------------------|-------------------------|
| <b>Current Liabilities</b>                |                        |                        |                         |
| Accounts Payable                          | \$ 93,620.30           | \$ 0.00                | \$ 93,620.30            |
| Other Current Liabilities                 | 0.00                   | 24,280.49              | 24,280.49               |
| Utility Customer Deposits                 | 0.00                   | 16,100.00              | 16,100.00               |
| <b>Total Current Liabilities</b>          | <u>93,620.30</u>       | <u>40,380.49</u>       | <u>134,000.79</u>       |
| <b>Long-Term Liabilities</b>              |                        |                        |                         |
| <b>Total Long-Term Liabilities</b>        | <u>0.00</u>            | <u>0.00</u>            | <u>0.00</u>             |
| <b>Total Liabilities</b>                  | <u>93,620.30</u>       | <u>40,380.49</u>       | <u>134,000.79</u>       |
| <b>Fund Balances</b>                      |                        |                        |                         |
| Unreserved Fund Balance                   | 3,671,829.35           | 8,425,409.10           | 12,097,238.45           |
| Retained Earnings                         | 624,490.07             | 221,779.32             | 846,269.39              |
| <b>Total Fund Balance</b>                 | <u>4,296,319.42</u>    | <u>8,647,188.42</u>    | <u>12,943,507.84</u>    |
| <b>Total Liabilities and Fund Balance</b> | <u>\$ 4,389,939.72</u> | <u>\$ 8,687,568.91</u> | <u>\$ 13,077,508.63</u> |

**Port of the Islands CID**  
**Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE**  
**For the Period Ending**

September 30, 2025

**General Fund**

|                                | Current Period | Current Period | YTD              | YTD            | Variance       | Annual Budget  |
|--------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|
|                                | Actual         | Budget         | Actual           | Budget         |                |                |
| <b>Revenue</b>                 |                |                |                  |                |                |                |
| Interest Income                | \$ 11,658      | \$ 12,500      | \$ 154,220       | \$ 150,000     | \$ 4,220       | \$ 150,000     |
| Special Assmnts- Tax Collector | 0              | 73,196         | 854,319          | 878,355        | (24,036)       | 878,355        |
| Interest - Tax Collector       | 0              | 25             | 938              | 300            | 638            | 300            |
| Special Assmnts-Discoun        | 0              | (3,750)        | 0                | (45,000)       | 45,000         | (45,000)       |
| Settlement Proceeds            | 0              | 0              | 22,500           | 0              | 22,500         | 0              |
| Other Miscellaneous Revenues   | 0              | 0              | 58,800           | 0              | 58,800         | 0              |
| <b>Total Revenue</b>           | <b>11,658</b>  | <b>81,971</b>  | <b>1,090,777</b> | <b>983,655</b> | <b>107,122</b> | <b>983,655</b> |

|                                   |               |               |                |                |                |                |
|-----------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| <b>Expenses</b>                   |               |               |                |                |                |                |
| <b>Administrative</b>             |               |               |                |                |                |                |
| P/R-Board Of Supervisors          | 500           | 500           | 6,000          | 6,000          | 0              | 6,000          |
| Employment Taxes                  | 38            | 38            | 459            | 450            | 9              | 450            |
| P/R - Processing Fees             | 19            | 42            | 244            | 500            | (256)          | 500            |
| County Property Tax               | 0             | 0             | 26,080         | 0              | 26,080         | 0              |
| Profserv-Engineering              | 0             | 2,083         | 49,174         | 25,000         | 24,174         | 25,000         |
| Profserv-Legal Services           | 17,921        | 2,083         | 58,877         | 25,000         | 33,877         | 25,000         |
| Profserv-Mgmt Consulting Serv     | 3,877         | 3,875         | 46,622         | 46,500         | 122            | 46,500         |
| Profserv-Property Appraiser       | 0             | 225           | 2,763          | 2,700          | 63             | 2,700          |
| Auditing Services                 | 0             | 292           | 6,600          | 3,500          | 3,100          | 3,500          |
| Rentals & Leases                  | 105           | 58            | 1,293          | 700            | 593            | 700            |
| Postage And Freight               | 14            | 42            | 468            | 500            | (32)           | 500            |
| Insurance - General Liability     | 2,520         | 1,000         | 17,638         | 12,000         | 5,638          | 12,000         |
| Insurance - Worker's Compensation | 0             | 0             | 2,000          | 0              | 2,000          | 0              |
| Printing & Binding                | 0             | 17            | 239            | 200            | 39             | 200            |
| Legal Advertising                 | 369           | 417           | 8,937          | 5,000          | 3,937          | 5,000          |
| Special Services                  | 1,333         | 500           | 21,349         | 6,000          | 15,349         | 6,000          |
| Tax Collector Fee                 | 0             | 583           | 17,086         | 7,000          | 10,086         | 7,000          |
| Misc-District Website             | 66            | 300           | 1,729          | 3,600          | (1,871)        | 3,600          |
| Annual District Filing Fee        | 0             | 15            | 0              | 175            | (175)          | 175            |
| <b>Total Administrative</b>       | <b>26,762</b> | <b>12,070</b> | <b>267,558</b> | <b>144,825</b> | <b>122,733</b> | <b>144,825</b> |

**Port of the Islands CID**  
**Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE**  
**For the Period Ending**

September 30, 2025

*General Fund*

|                                           | Current Period<br>Actual | Current Period<br>Budget | YTD<br>Actual  | YTD    |                | Variance       | Annual Budget  |
|-------------------------------------------|--------------------------|--------------------------|----------------|--------|----------------|----------------|----------------|
|                                           |                          |                          |                | Budget | Budget         |                |                |
| <u>Operations &amp; Maintenance</u>       |                          |                          |                |        |                |                |                |
| Contracts-Field Services                  | 4,845                    | 417                      | 14,117         |        | 5,000          | 9,117          | 5,000          |
| Electricity-Streetlighting                | 2,843                    | 2,500                    | 34,119         |        | 30,000         | 4,119          | 30,000         |
| R&M-Renewal & Replacement                 | 0                        | 417                      | 0              |        | 5,000          | (5,000)        | 5,000          |
| R&M-Grounds                               | 4,665                    | 2,083                    | 11,664         |        | 25,000         | (13,336)       | 25,000         |
| Misc-Hurricane                            | 0                        | 0                        | 750            |        | 0              | 750            | 0              |
| R&M-Storm Water Drainage                  | 1,760                    | 417                      | 2,280          |        | 5,000          | (2,720)        | 5,000          |
| <b>Total Operations &amp; Maintenance</b> | <b>14,113</b>            | <b>5,834</b>             | <b>62,930</b>  |        | <b>70,000</b>  | <b>-7,070</b>  | <b>70,000</b>  |
| <u>Landscape &amp; Irrigation</u>         |                          |                          |                |        |                |                |                |
| Contracts-Landscape                       | 8,021                    | 7,833                    | 95,314         |        | 94,000         | 1,314          | 94,000         |
| Utility-Irrigation                        | 4,460                    | 1,250                    | 20,562         |        | 15,000         | 5,562          | 15,000         |
| R&M-Irrigation                            | 0                        | 833                      | 17,707         |        | 10,000         | 7,707          | 10,000         |
| <b>Total Landscape &amp; Irrigation</b>   | <b>12,481</b>            | <b>9,916</b>             | <b>133,583</b> |        | <b>119,000</b> | <b>14,583</b>  | <b>119,000</b> |
| <u>Lakes &amp; Ponds</u>                  |                          |                          |                |        |                |                |                |
| Contracts-Lakes                           | 185                      | 167                      | 2,220          |        | 2,000          | 220            | 2,000          |
| <b>Total Lakes &amp; Ponds</b>            | <b>185</b>               | <b>167</b>               | <b>2,220</b>   |        | <b>2,000</b>   | <b>220</b>     | <b>2,000</b>   |
| <u>Roads &amp; Sidewalks</u>              |                          |                          |                |        |                |                |                |
| R&M-Signage                               | 0                        | 25                       | 0              |        | 300            | (300)          | 300            |
| R&M-Roads & Alleyways                     | 0                        | 833                      | 0              |        | 10,000         | (10,000)       | 10,000         |
| <b>Total Roads &amp; Sidewalks</b>        |                          | <b>858</b>               |                |        | <b>10,300</b>  | <b>-10,300</b> | <b>10,300</b>  |
| <u>Mosquito Control</u>                   |                          |                          |                |        |                |                |                |
| Contracts-Mosquito Treatment              | 0                        | 417                      | 0              |        | 5,000          | (5,000)        | 5,000          |
| Contracts-Mosquito Spray                  | 0                        | 833                      | 0              |        | 10,000         | (10,000)       | 10,000         |
| <b>Total Mosquito Control</b>             |                          | <b>1,250</b>             |                |        | <b>15,000</b>  | <b>-15,000</b> | <b>15,000</b>  |

**Port of the Islands CID**  
**Statement of Revenues & Expenses - OPERATIONS & MAINTENANCE**  
**For the Period Ending**

September 30, 2025

**General Fund**

|                                                  | Current Period<br>Actual | Current Period<br>Budget | YTD<br>Actual  | YTD<br>Budget  | Variance         | Annual Budget  |
|--------------------------------------------------|--------------------------|--------------------------|----------------|----------------|------------------|----------------|
|                                                  |                          |                          |                |                |                  |                |
| Capital Expenditures & Projects                  |                          |                          |                |                |                  |                |
| Capital Outlay - Landscape                       | 0                        | 8,333                    | 0              | 100,000        | (100,000)        | 100,000        |
| Contingency                                      | 0                        | 10,752                   | 0              | 129,020        | (129,020)        | 129,020        |
| Capital Reserve                                  | 0                        | 32,793                   | 0              | 393,510        | (393,510)        | 393,510        |
| <b>Total Capital Expenditures &amp; Projects</b> |                          | <b>51,878</b>            |                | <b>622,530</b> | <b>-622,530</b>  | <b>622,530</b> |
| <b>Total Expenditures</b>                        | <b>53,541</b>            | <b>81,973</b>            | <b>466,291</b> | <b>983,655</b> | <b>(517,364)</b> | <b>983,655</b> |

Other Financing Sources (Uses)

**Other Sources**

Other Financing Sources (Uses)

**Other Sources**

Other Uses

|                                  |             |        |            |      |            |   |
|----------------------------------|-------------|--------|------------|------|------------|---|
| Revenue (Over) Under Expenses \$ | (41,883) \$ | (2) \$ | 624,486 \$ | 0 \$ | 624,486 \$ | 0 |
|----------------------------------|-------------|--------|------------|------|------------|---|

# Port of the Islands CID Statement of Revenues & Expenses For the Period Ending

September 30, 2025

Water/Sewer

|                                    | Current Period | Current Period | YTD              | YTD              | Variance       | Annual Budget    |
|------------------------------------|----------------|----------------|------------------|------------------|----------------|------------------|
|                                    | Actual         | Budget         | Actual           | Budget           |                |                  |
| <b>Revenue</b>                     |                |                |                  |                  |                |                  |
| Interest Income                    | \$ 5,308       | \$ 3,333       | \$ 58,621        | \$ 40,000        | \$ 18,621      | \$ 40,000        |
| Water Revenue                      | 6              | 8,333          | 78,860           | 100,000          | (21,140)       | 100,000          |
| Sewer Revenue                      | (899)          | 8,333          | 107,790          | 100,000          | 7,790          | 100,000          |
| Irrigation Fees                    | (1,340)        | 12,917         | 198,397          | 155,000          | 43,397         | 155,000          |
| Meter Fees                         | 0              | 250            | 2,420            | 3,000            | (580)          | 3,000            |
| Special Assmnts- Tax Collector     | 0              | 86,895         | 987,350          | 1,042,738        | (55,388)       | 1,042,738        |
| Interest - Tax Collector           | 0              | 50             | 1,114            | 600              | 514            | 600              |
| Special Assmnts-Discounts          | 0              | (3,476)        | 14,525           | (41,710)         | 56,235         | (41,710)         |
| Other Miscellaneous Revenues       | 1,901          | 417            | 15,078           | 5,000            | 10,078         | 5,000            |
| Less Returns and Allowances        | 0              | 0              | (4,466)          | 0                | (4,466)        | 0                |
| <b>Total Revenue</b>               | <b>4,976</b>   | <b>117,052</b> | <b>1,459,689</b> | <b>1,404,628</b> | <b>55,061</b>  | <b>1,404,628</b> |
| <b>Expenses</b>                    |                |                |                  |                  |                |                  |
| <b>Administrative</b>              |                |                |                  |                  |                |                  |
| P/R-Board Of Supervisors           | 500            | 500            | 6,000            | 6,000            | 0              | 6,000            |
| Employment Taxes                   | 38             | 33             | 459              | 400              | 59             | 400              |
| P/R - Processing Fees              | 19             | 42             | 244              | 500              | (256)          | 500              |
| Profserv-Engineering               | 4,500          | 1,667          | 137,246          | 20,000           | 117,246        | 20,000           |
| Profserv-Legal Services            | 17,921         | 2,083          | 58,559           | 25,000           | 33,559         | 25,000           |
| Profserv-Mgmt Consulting Serv      | 3,877          | 3,875          | 46,521           | 46,500           | 21             | 46,500           |
| Profserv-Property Appraiser        | 0              | 167            | 2,763            | 2,000            | 763            | 2,000            |
| Auditing Services                  | 0              | 333            | 5,100            | 4,000            | 1,100          | 4,000            |
| Postage And Freight                | 0              | 17             | 0                | 200              | (200)          | 200              |
| Insurance - General Liability      | 2,520          | 1,000          | 17,638           | 12,000           | 5,638          | 12,000           |
| Printing & Binding                 | 0              | 17             | 0                | 200              | (200)          | 200              |
| Legal Advertising                  | 0              | 100            | 0                | 1,200            | (1,200)        | 1,200            |
| Special Services                   | 0              | 0              | 3,438            | 0                | 3,438          | 0                |
| Utility Billing Postage & Supplies | 623            | 0              | 3,574            | 0                | 3,574          | 0                |
| Misc-Assessmnt Collection Cost     | 0              | 2,083          | 19,643           | 25,000           | (5,357)        | 25,000           |
| Office Supplies                    | 314            | 58             | 2,441            | 700              | 1,741          | 700              |
| Telephone - Utility Operations     | 318            | 333            | 3,799            | 4,000            | (201)          | 4,000            |
| <b>Total Administrative</b>        | <b>30,630</b>  | <b>12,308</b>  | <b>307,425</b>   | <b>147,700</b>   | <b>159,725</b> | <b>147,700</b>   |

Unaudited

**Port of the Islands CID**  
**Statement of Revenues & Expenses**  
**For the Period Ending**

September 30, 2025

**Water/Sewer**

|                                                  | Current Period     |                | YTD               |                  | YTD              |                   | Annual Budget    |
|--------------------------------------------------|--------------------|----------------|-------------------|------------------|------------------|-------------------|------------------|
|                                                  | Actual             | Budget         | Actual            | Budget           | Budget           | Variance          |                  |
| <u>Water-Sewer Comb Services</u>                 |                    |                |                   |                  |                  |                   |                  |
| Misc-Hurricane                                   | 0                  | 0              | 7,637             | 0                | 0                | 7,637             | 0                |
| Utility - Electricity                            | 6,271              | 8,333          | 90,885            | 100,000          | 100,000          | (9,115)           | 100,000          |
| Contracts-Utility Operations                     | 29,329             | 31,417         | 351,942           | 377,000          | 377,000          | (25,058)          | 377,000          |
| Contracts-Utility Billing                        | 7,652              | 2,750          | 47,327            | 33,000           | 33,000           | 14,327            | 33,000           |
| Contracts-Generator Maint                        | 0                  | 250            | 2,873             | 3,000            | 3,000            | (127)             | 3,000            |
| R&M-Lift Station                                 | 0                  | 833            | 15,343            | 10,000           | 10,000           | 5,343             | 10,000           |
| R&M-Potable Water Lines                          | 936                | 1,000          | 16,367            | 12,000           | 12,000           | 4,367             | 12,000           |
| R&M-Water Plant                                  | 276                | 3,333          | 87,474            | 40,000           | 40,000           | 47,474            | 40,000           |
| R&M-Waste Water Plant                            | 1,086              | 2,083          | 9,794             | 25,000           | 25,000           | (15,206)          | 25,000           |
| R&M-Sewer Lines                                  | 0                  | 417            | 0                 | 5,000            | 5,000            | (5,000)           | 5,000            |
| R&M-Instrumentation                              | 0                  | 417            | 6,450             | 5,000            | 5,000            | 1,450             | 5,000            |
| Misc-Licenses & Permits                          | 0                  | 83             | 51,008            | 1,000            | 1,000            | 50,008            | 1,000            |
| Compliance Sampling                              | 1,392              | 1,667          | 16,700            | 20,000           | 20,000           | (3,300)           | 20,000           |
| Chemicals-Water Operations                       | 2,753              | 2,917          | 28,650            | 35,000           | 35,000           | (6,350)           | 35,000           |
| Chemicals-Wastewater Operations                  | 1,636              | 2,083          | 29,807            | 25,000           | 25,000           | 4,807             | 25,000           |
| Sludge Disposal                                  | 0                  | 1,667          | 21,785            | 20,000           | 20,000           | 1,785             | 20,000           |
| Reserves - Water & Sewer System                  | 0                  | 20,000         | 0                 | 240,000          | 240,000          | (240,000)         | 240,000          |
| <b>Total Water-Sewer Comb Services</b>           | <b>51,331</b>      | <b>79,250</b>  | <b>784,042</b>    | <b>951,000</b>   | <b>951,000</b>   | <b>-166,958</b>   | <b>951,000</b>   |
| <u>Capital Expenditures &amp; Projects</u>       |                    |                |                   |                  |                  |                   |                  |
| Capital Outlay                                   | 0                  | 20,833         | 23,288            | 250,000          | 250,000          | (226,712)         | 250,000          |
| Capital Outlay-WWTP                              | 0                  | 0              | 123,154           | 0                | 0                | 123,154           | 0                |
| Contingency                                      | 0                  | 4,661          | 0                 | 55,928           | 55,928           | (55,928)          | 55,928           |
| <b>Total Capital Expenditures &amp; Projects</b> |                    | <b>25,494</b>  | <b>146,442</b>    | <b>305,928</b>   | <b>305,928</b>   | <b>-159,486</b>   | <b>305,928</b>   |
| <b>Total Expenditures</b>                        | <b>81,961</b>      | <b>117,052</b> | <b>1,237,909</b>  | <b>1,404,628</b> | <b>1,404,628</b> | <b>(166,719)</b>  | <b>1,404,628</b> |
| <b>Revenue (Over) Under Expenses</b>             | <b>\$ (76,985)</b> | <b>\$ 0</b>    | <b>\$ 221,780</b> | <b>\$ 0</b>      | <b>\$ 0</b>      | <b>\$ 221,780</b> | <b>\$ 0</b>      |





#### Q4 2025 October, November, and December Tasks

| Task                                                                                               | Date                           | Status                                                  |
|----------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------|
| 1. Evaluation of RFP for Community Security Assessment (Manager)                                   | October                        | In Progress                                             |
| 2. Liveaboard land development regulation research including addressing (Attorney)                 | August                         | Draft Provided For Review – Aug 8                       |
| 3. Bring consultant Russ Weyer to August Board Meeting to go over Assessment Methodology (Manager) | August (changed to November)   | Manager has requested engagement letter from consultant |
| 4. Demand letter to former testing company, EnviroAnalytical (Attorney)                            | November                       | Reviewing documents                                     |
| 5. Add utility insert re backflow preventer with picture and add to website (Manager)              | August                         | In progress                                             |
| 6. Schedule meeting with L. Blacklidge re drainage easements (Attorney)                            | September (Changed to October) | In progress, had preliminary phone call and emails      |
| 7. Orchid Cove Research (Manager)                                                                  |                                |                                                         |
| 8. Research whether CDD can charge franchise fee (Attorney)                                        | October                        |                                                         |
| 9. Landscaping median research (manager)                                                           |                                |                                                         |
| 10. Send 2 Notices to L. Salvatori for Case research (Attorney)                                    | September                      | Done                                                    |
| 11. Notice of rule development for Decorum rules (Attorney)                                        | October                        |                                                         |
| 12. Review and respond to Salvatori memo (Attorney)                                                | October                        |                                                         |
| 13. Update assessment methodology (Manager)                                                        |                                |                                                         |
| 14. Contact FRWS re setting meeting to go over SRF options (Attorney)                              | October                        |                                                         |
| 15. Surplus property research and memo re mosquito equip. (Attorney)                               | October                        |                                                         |
| 16. Motion for attorney fees and costs in Prepmac (Attorney)                                       | November                       |                                                         |

|                                                 |          |                                              |
|-------------------------------------------------|----------|----------------------------------------------|
| 17. Invite Melo to post-Nov meetings (Attorney) | November | Invitations sent, she cannot attend November |
| 18. Finish Collier EUAS (Attorney)              | November |                                              |
| 19. Case outstanding questions (Attorney)       | November |                                              |