7 ISLANDS
COMMUNITY DEVELOPMENT DISTRICT

LEE COUNTY

INITIAL LANDOWNERS' MEETING,
REGULAR BOARD MEETING
& PUBLIC HEARING'S
OCTOBER 8, 2026
1:00 P.M.

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.7islandscdd.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
7 ISLANDS
COMMUNITY DEVELOPMENT DISTRICT
Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
Cape Coral, FL 33904
INITIAL LANDOWNERS' MEETING
October 8, 2026
1:00 P.M.

A. Call to Order

B. Proof of Publication……..Page 1

C. Establish a Quorum

D. Consider Adoption of Election Procedures……..Page 2

E. Election of Chair for Landowners' Meeting

F. Election of Secretary for Landowners Meeting

G. Election of Supervisors

- Determine Number of Voting Units Represented or Assigned by Proxy……...Page 5
- Nomination of Candidates
- Casting of Ballots……....Page 6
- Ballot Tabulations

H. Certification of the Results

I. Landowners' Comments

J. Adjourn

USA TODAY CO.

LocaliQ

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Laura Archer
7 Islands Community Development District
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

FNP Fort Myers News-Press 09/11/2026, 09/18/2026
FNP news-press.com 09/11/2026, 09/18/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/18/2026

Legal Clerk

Notary, State of WI, County of Brown

8-21-30

My commission expires

Publication Cost:	$725.32	
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NICOLE JACOBS
Notary Public
State of Wisconsin

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within 7 Islands Community Development District ("District"), containing approximately 47.18 acres and generally located within the City of Cape Coral, Florida, advising that a meeting of landowners will be held for the purpose of electing five (5) person/people to the District's Board of Supervisors ("Board," and individually, "Supervisor"). Immediately following the landowners' meeting, there will be convened a meeting of the Board for the purpose of any other such business which may properly come before the Board.
DATE: October 8, 2026
TIME: 1:00 P.M.
PLACE: Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
Cape Coral, Florida 33904
Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, Ph: (561) 630-4922 ("District Manager's Office"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting, the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.
The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.
Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. 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.
A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.
Meetings may be cancelled from time to time without advertised notice.
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
No.12614332 Sept. 11, 18, 2026

SPECIAL DISTRICT (CDD)
ELECTION PROCEDURES

1. Landowners' Meeting

In accordance with the provisions of Chapter 190, Florida Statutes, it is required that an initial meeting of the Landowners of the District be held within ninety (90) days following the effective date of the rule or ordinance establishing the District and thereafter every two years during the month of November for the purpose of electing Supervisors. The second election by landowners shall be held on the first Tuesday in November; thereafter, there shall be an election of supervisors every two years in November on a date established by the Board of Supervisors. The assembled Landowners shall organize by electing a Chairperson, who shall preside over the meeting; and a Secretary shall also be elected for recording purposes.

2. Establishment of Quorum

Any Landowner(s) present or voting by proxy shall constitute a quorum at the meeting of the Landowners.

3. Nomination of Candidates

At the meeting, the Chairperson shall call for nominations from the floor for Candidates for the Board of Supervisors. When there are no further nominations, the Chairperson shall close the floor for nominations. The names of each Candidate and the spelling of their names shall be announced. Nominees need not be present to be nominated.

4. Voting

Each Landowner shall be entitled to cast one vote for each acre (or lot parcel), or any fraction thereof, of land owned by him or her in the District, for each open position on the Board. (For example, if there are three positions open, an owner of one acre or less (or one lot parcel) may cast one vote for each of the three positions. An owner of two acres (or two lot parcels) may cast two votes for each of the three positions.) Each Landowner shall be entitled to vote either in person or by a representative present with a lawful written proxy.

5. Registration for Casting Ballots

The registration process for the casting of ballots by Landowners or their representatives holding their proxies shall be as follows:

a) At the Landowners' Meeting and prior to the commencement of the first casting of ballots for a Board of Supervisor position, each Landowner, or their representative if proxies are being submitted in lieu thereof, shall be directed to register their attendance and the total number of votes by acreage (or lot parcels) to which each claims to be entitled, with the elected Secretary of the meeting or the District's Manager.

b) At such registration, each Landowner, or their representative with a lawful proxy, shall be provided a numbered ballot for the Board of Supervisor position(s) open for election. A District representative will mark on the ballot the number of votes that such Landowner, or their representative, is registered to cast for each Board of Supervisor position open for election.

c) All Landowner proxies shall be collected at the time of registration and retained with the Official Records of the District for subsequent certification or verification, if required.

6. Casting of Ballots

Registration and the issuance of ballots shall cease once the Chairperson calls for the commencement of the casting of ballots for the election of a Board of Supervisor and thereafter no additional ballots shall be issued.

The Chairperson will declare that the Landowners, or their representatives, be requested to cast their ballots for the Board of Supervisor(s). Once the ballots have been cast, the Chairperson will call for a collection of the ballots.

7. Counting of Ballots

Following the collection of ballots, the Secretary or District Manager shall be responsible for the tabulation of ballots in order to determine the total number of votes cast for each candidate that is seeking election.

At the second and subsequent landowner elections*, the two candidates receiving the highest number of votes will be declared by the Chairperson as elected to the Board of Supervisors for four-year terms. The candidate receiving the next highest number of votes will fill the remaining open position on the Board of Supervisors for a two-year term, as declared by the Chairperson.

* At the final landowner election (*after the 6th or 10th year*), the candidate receiving the highest number of votes will be elected to the Board of Supervisors for a four-year term (two supervisors are elected by General Election).

8. Contesting of Election Results

Following the election and announcement of the votes, the Chairperson shall ask the Landowners present, or those representatives holding proxies for Landowners, whether they wish to contest the election results. If no contests are received, said election results shall thereupon be certified.

If there is a contest, the contest must be addressed to the Chairperson and thereupon the individual casting a ballot that is being contested will be required to provide proof of ownership of the acreage for which they voted at the election within five (5) business days of the Landowners' Meeting. The proof of ownership shall be submitted to the District Manager who will thereupon consult with the District's General Counsel and together they will review the material provided and will determine the legality of the contested ballot(s). Once the contests are resolved, the Chairperson shall reconvene the Landowners' Meeting and thereupon certify the election results.

9. Recessing of Annual Landowners' Meeting

In the event there is a contest of a ballot or of the election, the Landowners' Meeting shall be recessed to a future time, date and location, at which time the election findings on the contest shall be reported in accordance with the procedure above and the newly elected Supervisor(s) shall thereupon take their Oath of Office.

10. Miscellaneous Provisions

a) Each Landowner shall only be entitled to vote in person or by means of a representative attending in person and holding a lawful written proxy in order to cast said Landowner's votes.

b) Proxies will not require that proof of acreage (or lot parcel) ownership be attached. Rather, proof of ownership must be provided timely by the holder of the proxy, if the proxy is contested in accordance with the procedure above.

LANDOWNER PROXY
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
LANDOWNERS' MEETING

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of 7 Islands Community Development District to be held at the Offices of Avalon Engineering, 2503 Del Prado Blvd. S., Suite 200, Cape Coral, Florida 33904 on October 8, 2026 at 1:00 p.m. and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

_____
Printed Name of Legal Owner

_____ _____
Signature of Legal Owner Date

Parcel Description	**Acreage**	**Authorized Votes**
See Attachment A	_____	_____
_____	_____	_____
_____	_____	_____
Total Number of Authorized Votes:		_____

NOTES: Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
LANDOWNERS' MEETING - OCTOBER 8, 2026

For Election (5 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the three (3) candidates receiving the next highest number of votes will each receive a two (2) year term, with the term of office for each successful candidate commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the 7 Islands Community Development District and described as follows:

Description	**Acreage**
See Attachment A	_____
_____	_____
_____	_____

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

NAME OF CANDIDATE	**NUMBER OF VOTES**
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

Date: _____ Signed: _____

Printed Name: _____

AGENDA
7 ISLANDS
COMMUNITY DEVELOPMENT DISTRICT
Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
Cape Coral, FL 33904
REGULAR BOARD MEETING & PUBLIC HEARING'S
October 8, 2026
1:00 P.M.

A. Call to Order

B. Proof of Publication……Page 9

C. Seat New Board Members (from Landowners' Election)

D. Administer Oaths of Office

E. Review Board Members Responsibilities and Duties

F. Establish Quorum

G. Consider Resolution No. 2026-29 – Canvassing and Certifying Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes……Page 10

H. Consider Resolution No. 2026-30 – Election of Officers……...Page 12

- Chairman
- Vice Chairman
- Secretary
- Treasurer/Assistant Treasurer
- Assistant Secretaries

I. Additions or Deletions to Agenda

J. Comments from the Public for Items Not on the Agenda

K. Approval of Minutes

1. August 12, 2026 Organizational Board Meeting……..Page 14

L. **Public Hearing** – **Rules of Procedure**

1. Proof of Publication……..Page 27
2. Receive Public Comments on Adopting Rules of Procedure
3. Consider Resolution No. 2026-31 – Adopting Rules of Procedure…….Page 29

M. **Public Hearing** – **Authorizing Uniform Method of Collection**

1. Proof of Publication…….Page 31
2. Receive Public Comment on the Use of the Uniform Method of Collection
3. Consider Resolution No. 2026-32 – Adopting the Uniform Method of Collection……Page 32

N. **Public Hearing** – **Levy of Non-Ad Valorem Assessments**

1. Proof of Publication…….Page 40
2. Receive Public Comment Regarding the Intent to Levy Special Assessments
3. Consider Approval of the Project and Levying of Non-Ad Valorem Special Assessments Based on Comments from the Public
4. Consider Adjusting and Equalizing of Non-Ad Valorem Special Assessments Based on Comments from the Public

5. Consider Resolution No. 2026-33 – Authorizes the Project, the Intent to Levy Non-Ad Valorem Assessments; Intent to Utilize Chapter 197, F.S. for the Levy, Collection and the Enforcement of Non-Ad Valorem Assessments; and the Adoption of a Final Assessment Roll, Pursuant to Chapters 170 and 190, F.S.……..Page 41

O. Old Business

P. New Business

Q. Administrative Matters

R. Board Member Comments

S. Adjourn

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PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Laura Archer
7 Islands Community Development District
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

FNP Fort Myers News-Press 09/11/2026, 09/18/2026
FNP news-press.com 09/11/2026, 09/18/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/18/2026

Legal Clerk

Notary, State of WI, County of Brown

8-21-30

My commission expires

Publication Cost:	$725.32	
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NICOLE JACOBS
Notary Public
State of Wisconsin

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within 7 Islands Community Development District ("District"), containing approximately 47.18 acres and generally located within the City of Cape Coral, Florida, advising that a meeting of landowners will be held for the purpose of electing five (5) person/people to the District's Board of Supervisors ("Board," and individually, "Supervisor"). Immediately following the landowners' meeting, there will be convened a meeting of the Board for the purpose of any other such business which may properly come before the Board.
DATE: October 8, 2026
TIME: 1:00 P.M.
PLACE: Offices of Avalon Engineering
2503 Del Prado Blvd. S., Suite 200
Cape Coral, Florida 33904
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Meetings may be cancelled from time to time without advertised notice.
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
No.12614332 Sept. 11, 18, 2026

RESOLUTION 2026-29

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the 7 Islands Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within ninety (90) days of the District's creation and every two (2) years following the creation of the District for the purpose of electing supervisors of the District until such time as the Board of Supervisors can be elected by qualified electors of the District; and

WHEREAS, such landowners meeting was held on October 8, 2026 at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

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

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT:

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

_____	Seat 1	_____ Votes
_____	Seat 2	_____ Votes
_____	Seat 3	_____ Votes
_____	Seat 4	_____ Votes
_____	Seat 5	_____ Votes

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

_____	Seat 1	4-year term
_____	Seat 2	4-year term
_____	Seat 3	2-year term

_____	Seat 4	2-year term
_____	Seat 5	2-year term

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

PASSED AND ADOPTED this 8th day of October 2026.

ATTEST:

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

RESOLUTION 2026-30

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS 7 Islands Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statute*s, being situated entirely within the City of Cape Coral, Florida; and

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

NOW, THEREFORE, be it resolved by the Board of Supervisors of 7 Islands Community Development District:

1. The following persons were elected to the offices shown to wit:

_____	is appointed Chairman
_____	is appointed Vice Chairman
_____	is appointed Secretary and Treasurer
_____	is appointed Assistant Secretary
_____	is appointed Assistant Secretary
_____	is appointed Assistant Secretary
_____	is appointed Assistant Treasurer
_____	is appointed Assistant Treasurer
_____	is appointed Assistant Treasurer
_____	is appointed Assistant Secretary
_____	is appointed Assistant Secretary
_____	is appointed Assistant Secretary

PASSED AND ADOPTED THIS 8th DAY OF OCTOBER, 2026

ATTEST	**7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chairman / Vice Chairman

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
ORGANIZATIONAL BOARD MEETING
AUGUST 12, 2026

A. CALL TO ORDER

The Organizational Board Meeting of the 7 Islands Community Development District (the "District") was called to order at 1:01 p.m. at offices of Avalon Engineering located at 2503 Del Prado Bouelvard, South, Suite 200, Cape Coral, Florida 33904.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Organizational Board Meeting had been published in the *Fort Myers News Press* on August 3, 2026, as legally required.

C. CONSIDER BOARD MEMBER RESIGNATION

There were no resignations.

D. SEAT NEW BOARD MEMBERS (FROM ORDINANCE)

All Board Members named in the Ordinance were seated except for Justin Morrow who was absent.

E. ADMINISTER OATHS OF OFFICE

All Board Members present took their Oaths of Office.

F. REVIEW BOARD MEMBER RESPONSIBILITIES AND DUTIES

Mr. Wodraska reviewed Board Member responsibilities.

G. DISCUSSION REGARDING REQUIRED ETHICS TRAINING

Mr. Wodraska explained the Form 1 – Statement of Financial Interests and the 4 hours of ethics training requirement.

H. ESTABLISH A QUORUM

A quorum was established with the following Supervisors in attendance:

Supervisor	Sam Timms	Present
Supervisor	Julia Andersen	Present
Supervisor	Jason Pawloski	Present
Supervisor	Justin Morrow	Absent
Supervisor	David Devigili	Present

Staff present were the following:

District Manager	Todd Wodraska	Special District Services, Inc.
District Manager	James Candela	Special District Services, Inc.
District Counsel	Jonathan Johnson	Kutak Rock LLP
District Engineer	Albert Martes-Rodriguez	
Bond Counsel	Misty Taylor (via phone)	
Investment Banker	Kendall Hahn (via phone)	

I. CONSIDER RESOLUTION NO. 2026-01 – ELECTION OF OFFICERS

Resolution No. 2026-01 was presented, entitled:

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

The following slate of officers was presented:

- Chairman Sam Timms
- Vice Chairman Julia Andersen
- Secretary James Candela
- Treasurer/Assistant Treasurer James Candela & Todd Wodraska
- Assistant Secretaries – Jason Pawloski, David Devigili and Todd Wodraska

A **motion** was made by Mr. Pawloski, seconded by Ms. Andersen and passed unanimously adopting Resolution No. 2026-01, designating the above slate of officers, as presented.

J. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

K. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

L. HIRING OF CONSULTANTS/PROFESSIONALS

1. Consider Appointment of District Manager – Special District Services, Inc.

James Candela of Special District Services, Inc. as the District Manager

2. Consider Appointment of District General Counsel – Kutak Rocks LLP

Jonathan Johnson of Kutak Rock as the District's General Counsel

3. Consider Appointment of Interim District Engineer – Avalon Engineering

Albert Martes-Rodriguez of Avalon Engineering as the District's Interim District Engineer

4. Consider Appointment of Investment Banker – MBS Raymond James

Brett Sealy and Kendall Hahn of MBS Raymond James as the District's Investment Banker

5. Consider Appointment of Trustee – US Bank

Robert Hedgecock of US Bank as the District's Trustee

6. Consider Appointment of Bond Counsel – Bryant Miller Olive P.A.

Misty Taylor of Bryant Miller Olive, P.A. as the District's Bond Counsel

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously appointing the above consultants/professionals, as presented.

M. POLICIES/PROCEDURES

1. Consider Resolution No. 2026-02 – Designating a Registered Agent and Primary Administrative Office

Resolution No. 2026-02 was presented, entitled:

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A REGISTERED AGENT AND REGISTERED OFFICE OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

Todd Wodraska of Special District Services, Inc.

2. Consider Resolution No. 2026-03 – Ratifying, Confirming and Approving the Recording of the Notice of Establishment

Resolution No. 2026-03 was presented, entitled:

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING AND APPROVING THE RECORDING OF THE NOTICE OF ESTABLISHMENT OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

3. Consider Resolution No. 2026-04 – Designating Local Records Office

Resolution No. 2026-04 was presented, entitled:

RESOLUTION 2026-04

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE AND PRINCIPAL HEADQUARTERS OF THE DISTRICT; DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE; AND PROVIDING AN EFFECTIVE DATE.

Avalon Engineering of 2503 Del Prado Boulevard, South, Suite 200, Cape Coral, Florida 33904

4. Consider Resolution No. 2026-05 – Adopting Records Retention Policy

Resolution No. 2026-05 was presented, entitled:

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; AND PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.

5. Consider Resolution No. 2026-06 – Designating a Public Comment Period

Resolution No. 2026-06 was presented, entitled:

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE PUBLIC'S OPPORTUNITY TO BE HEARD; DESIGNATING PUBLIC COMMENT PERIODS; DESIGNATING A PROCEDURE TO IDENTIFY INDIVIDUALS SEEKING TO BE HEARD; ADDRESSING PUBLIC DECORUM; ADDRESSING EXCEPTIONS; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

6. Consider Resolution No. 2026-07 – Adopting a Legal Defense Policy

Resolution No. 2026-07 presented, entitled:

RESOLUTION 2026-07

A RESOLUTION SETTING FORTH THE POLICY OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT BOARD

OF SUPERVISORS WITH REGARD TO THE SUPPORT AND LEGAL DEFENSE OF THE BOARD OF SUPERVISORS, OFFICERS AND STAFF; AND PROVIDING FOR AN EFFECTIVE DATE.

7. Consider Resolution No. 2026-08 – Authorizing Chairman to Execute Plats, Permits and Conveyances

Resolution No. 2026-08 was presented, entitled:

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT GRANTING THE CHAIRMAN AND VICE CHAIRMAN THE AUTHORITY TO EXECUTE REAL AND PERSONAL PROPERTY CONVEYANCE AND DEDICATION DOCUMENTS, PLATS AND OTHER DOCUMENTS RELATED TO THE DEVELOPMENT OF THE DISTRICT'S IMPROVEMENTS; APPROVING THE SCOPE AND TERMS OF SUCH AUTHORIZATION; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

8. Consider Resolution No. 2026-09 – Adopting Alternative Investment Guidelines

Resolution No. 2026-09 was presented, entitled:

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ALTERNATIVE INVESTMENT GUIDELINES FOR INVESTING PUBLIC FUNDS IN EXCESS OF AMOUNTS NEEDED TO MEET CURRENT OPERATING EXPENSES, IN ACCORDANCE WITH SECTION 218.415(17), *FLORIDA STATUTES.*

9. Consider Resolution No. 2026-10 – Adopting a Prompt Payment Policy

Resolution No. 2026-10 was presented, entitled:

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING PROMPT PAYMENT POLICIES AND PROCEDURES PURSUANT TO CHAPTER 218, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

10. Consider Resolution No. 2026-11 – Approving Statewide Mutual Aid Agreement

Resolution No. 2026-11 was presented, entitled:

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT, LEE COUNTY, STATE OF FLORIDA, APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

11. Consider Resolution No. 2026-12 – Adopting Travel Reimbursement Policy

Resolution No. 2026-12 was presented, entitled:

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING A POLICY FOR REIMBURSEMENT OF DISTRICT TRAVEL EXPENSES; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting the above Agenda Items M1 through M11, as presented.

N. DISTRICT BUSINESS

1. Consider Authorization to Issue RFQ for Engineering Services

2. Consider Authorization to Obtain General Liability and Public Officers' Insurance

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously approving the above Agenda Items N1 through N2, as presented.

3. Consider Resolution No. 2026-13 – Setting the Fiscal Year 2026/2027 Regular Meeting Schedule and Location

Resolution No. 2026-13 was presented, entitled:

RESOLUTION 2026-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026 AND FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-13, scheduling meetings for the second Thursday of each month at 1:00 p.m. at the offices of Avalon Engineering, as presented.

4. Consider Resolution No. 2025-14 – Setting Landowners' Meeting

Resolution No. 2026-14 was presented, entitled:

RESOLUTION 2026-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR LANDOWNERS' MEETING OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-14, setting the Landowners' Meeting for October 8, 2026, as presented.

5. Consider Resolution No. 2026-15 – Setting a Public Hearing on the Rules of Procedure

Resolution No. 2026-15 was presented, entitled:

RESOLUTION 2026-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-15, setting the a Public Hearing on the Rules of Procedure for October 8, 2026, as presented.

6. Consider Resolution No. 2026-16 – Designating a Qualified Public Depository

Resolution No. 2026-16 was presented, entitled:

RESOLUTION 2026-16

A RESOLUTION OF THE BOARD OF SUPERVISORS OF 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A PUBLIC DEPOSITORY FOR FUNDS OF THE DISTRICT; AUTHORIZING CERTAIN OFFICERS OF THE DISTRICT TO EXECUTE AND DELIVER ANY AND ALL FINANCIAL REPORTS REQUIRED BY RULE, STATUTE, LAW, ORDINANCE OR REGULATION; AND PROVIDING AN EFFECTIVE DATE.

Seacoast Bank

7. Consider Resolution No. 2026-17 – Establishing CDD Checking Account and Signers

Resolution No. 2026-17 was presented, entitled:

RESOLUTION NO. 2026-17

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT, AUTHORIZING THE ESTABLISHMENT OF A DISTRICT CHECKING/OPERATING ACCOUNT, DESIGNATING DISTRICT OFFICIALS AND/OR AUTHORIZED STAFF TO REVIEW, APPROVE AND ISSUE PAYMENT OF EXPENDITURES, SELECTING THE SIGNATORIES THEREOF; AND PROVIDING AN EFFECTIVE DATE.

Sam Timms, Todd Wodraska, Jason Pierman, Patricia Lascasas, and James Candela

8. Consider Resolution No. 2026-18 – Adopting Internal Control Policy

Resolution No. 2026-18 was presented, entitled:

RESOLUTION 2026-18

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

9. Consider Resolution No. 2026-19 – Adopting Goals and Procedures

Resolution No. 2026-19 was presented, entitled:

RESOLUTION 2026-19

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

10. Consider Resolution No. 2026-20 – Authorizing the Disbursement of Funds

Resolution No. 2026-20 was presented, entitled:

RESOLUTION 2026-20

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISBURSEMENT OF FUNDS FOR

PAYMENT OF CERTAIN CONTINUING EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; AUTHORIZING THE DISBURSEMENT OF FUNDS FOR PAYMENT OF CERTAIN NON-CONTINUING EXPENSES WITHOUT PRIOR APPROVAL OF THE BOARD OF SUPERVISORS; PROVIDING FOR A MONETARY THRESHOLD; AND PROVIDING FOR AN EFFECTIVE DATE

11. Consider Memorandum to District Manager Regarding E-Verify Requirements

12. Consider Resolution No. 2026-21 – Authorizing Direct Purchase of Materials

Resolution No. 2026-21 was presented, entitled:

RESOLUTION 2026-21

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AN INDIVIDUAL DESIGNATED BY THE BOARD OF SUPERVISORS TO ACT AS THE DISTRICT'S PURCHASING AGENT FOR THE PURPOSE OF PROCURING, ACCEPTING, AND MAINTAINING ANY AND ALL CONSTRUCTION MATERIALS NECESSARY FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE OR COMPLETION OF THE DISTRICT'S INFRASTRUCTURE IMPROVEMENTS AS PROVIDED IN THE DISTRICT'S ADOPTED IMPROVEMENT PLAN; PROVIDING FOR THE APPROVAL OF A WORK AUTHORIZATION; PROVIDING FOR PROCEDURAL REQUIREMENTS FOR THE PURCHASE OF MATERIALS; APPROVING THE FORM OF A PURCHASE REQUISITION REQUEST; APPROVING THE FORM OF A PURCHASE ORDER; APPROVING THE FORM OF A CERTIFICATE OF ENTITLEMENT; AUTHORIZING THE PURCHASE OF INSURANCE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting the above Agenda Items N6 through N12, as presented.

13. Consider Resolution No. 2026-22 – Adopting Proposed FY 2025/2026 Annual Budget and Setting a Public Hearing Date for Final Adoption

Resolution No. 2026-22, entitled:

RESOLUTION 2026-22
[FY 2025/2026 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2025/2026; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND

POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

November 11, 2026

14. Consider Resolution No. 2026-23 – Adopting Proposed FY 2026/2027 Annual Budget and Setting a Public Hearing Date for Final Adoption

Resolution No. 2026-23 was presented, entitled:

RESOLUTION 2026-23
[FY 2026/2027 BUDGET APPROVAL RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2026/2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

November 11, 2026

15. Consider Budget Funding Agreement for Fiscal Year 2025/2026

16. Consider Budget Funding Agreement for Fiscal Year 2026/2027

A **motion** was made by Ms. Andersen, seconded by Mr. Timms and passed unanimously approving/adopting the above Agenda Items N13 through N16, as presented.

17. Consider Resolution No. 2026-24 – Setting a Public Hearing for Intent to Use the Uniform Method of Collection

Resolution No. 2026-24 was presented, entitled:

RESOLUTION 2026-24

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION OF A PUBLIC HEARING REGARDING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION 197.3632, *FLORIDA STATUTES*; AUTHORIZING THE PUBLICATION OF THE NOTICE OF SUCH HEARING; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-24, as presented, setting the Public Hearing on the Intent to Use the Uniform Method of Collection for October 8, 2026.

18. Consider Resolution No. 2026-25 – Adopting Compensation for Board Members

Resolution No. 2026-25 was presented, entitled:

RESOLUTION 2026-25

A RESOLUTION OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT PROVIDING A POLICY FOR COMPENSATION OF BOARD MEMBERS.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-25, as presented, waiving Board Member compensation at this time.

Once residents are on the Board, this item will be reconsidered.

O. BOND RELATED PROCEEDINGS

1. Consider Bond Financing Team Funding Agreement

MBS Raymond James

2. Consider Acquisition Agreement

Kutak Rock

3. Consider Preliminary Engineer's Report

Avalon Engineering

4. Consider Master Special Assessment Methodology Report

Special District Services, Inc.

5. Consider Resolution No. 2026-26 - Authorizing the Issuance of Bonds

Resolution No. 2026-26 was presented, entitled:

RESOLUTION NO. 2026-26

A RESOLUTION OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE ISSUANCE OF NOT EXCEEDING $217,610,000 AGGREGATE PRINCIPAL AMOUNT OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT BONDS IN ONE OR MORE SERIES, FOR THE PURPOSE OF FINANCING THE CONSTRUCTION AND/OR ACQUISITION BY THE DISTRICT OF THE PUBLIC IMPROVEMENTS AND COMMUNITY FACILITIES PERMITTED BY THE PROVISIONS OF CHAPTER 190, FLORIDA STATUTES, AS AMENDED, AND THE ORDINANCE

CREATING THE DISTRICT; APPROVING A FORM OF A MASTER TRUST INDENTURE; APPROVING AND APPOINTING A TRUSTEE; AUTHORIZING THE COMMENCEMENT OF VALIDATION PROCEEDINGS RELATING TO THE FOREGOING BONDS; AUTHORIZING AND APPROVING OTHER MATTERS RELATING TO THE FOREGOING BONDS; AND PROVIDING AN EFFECTIVE DATE.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously approving/adopting the above Agenda Items O1 through O5, as presented.

6. Consider Resolution No. 2026-27 – Declaring Assessments

Resolution No. 2026-27 was presented, entitled:

RESOLUTION 2026-27

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-27, as presented.

7. Consider Resolution No. 2026-28 – Setting Public Hearing on Assessments

Resolution No. 2026-28 was presented, entitled:

RESOLUTION 2026-28

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON OCTOBER 8, 2026, AT 1:00 P.M. AT OFFICES OF AVALON ENGINEERING, 2503 DEL PRADO BLVD. S., SUITE 200, CAPE CORAL, FL 33904, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS THE 7 ISLANDS COMMUNITY

DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190 AND 197, FLORIDA STATUTES.

A **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adopting Resolution No. 2026-28, as presented, setting the Public Hearing for October 8, 2026.

P. ADMINISTRATIVE MATTERS

It was noted that the next meeting was scheduled for October 8, 2026.

Q. BOARD MEMBER COMMENTS

There were no further Board Member comments.

R. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Ms. Andersen, seconded by Mr. Pawloski and passed unanimously adjourning the Organizational Meeting at 2:09 p.m.

ATTESTED BY:

_____	_____
Secretary/Assistant Secretary	Chairperson/Vice-Chair

USA TODAY CO.

LocaliQ

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AFFIDAVIT OF PUBLICATION

Laura Archer
7 Islands Community Development District
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

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Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
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D. Roberts
Legal Clerk

Nicole Jacobs
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8-21-30
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NOTICE OF RULE DEVELOPMENT BY THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, the 7 Islands Community Development District ("**District**") hereby gives notice of its intention to develop Rules of Procedure to govern the operations of the District. The proposed rule number is 2026-1.

The Rules of Procedure will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings, competitive purchase including procedure under the Consultants' Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, prequalification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law.

The specific grant of rulemaking authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the proposed Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 120.54, 120.542, 120.5435, 120.56, 120.69, 120.81, 189.053, 189.069, 190.006, 190.007, 190.008, 190.011, 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.012, 286.0113, 286.0114, 287.017, 287.055, and 287.084, Florida Statutes.

A copy of the proposed Rules of Procedure and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o Special District Services 2501A Burns Road, Palm Beach Gardens, Florida 33410, Phone (561) 630-4922 (the "**District Manager's Office**").

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
9/3/2026 12592116

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AFFIDAVIT OF PUBLICATION

Laura Archer
7 Islands Community Development District
2501 Burns RD # A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

FNP Fort Myers News-Press 09/10/2026
FNP news-press.com 09/10/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 09/10/2026

Legal Clerk

Notary, State of WI, County of Brown

8-21-30

My commission expires

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NOTICE OF RULEMAKING REGARDING THE RULES OF PROCEDURE OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

In accordance with Chapters 120 and 190, Florida Statutes, the 7 Islands Community Development District (the "District") hereby gives the public notice of its intent to adopt its proposed Rules of Procedure (the "Proposed Rule"). The Proposed Rule number is 2026-1. Prior notice of rule development relative to the Proposed Rule was published in the Fort Myers News-Press on September 3, 2026.

A public hearing will be conducted by the Board of Supervisors (the "Board") District on October 9, 2026, at 1:00 p.m. at the Offices of Avalon Engineering located at 2903 Del Prado Blvd. S., Suite 200, Cape Coral, Florida 33904 relative to the adoption of the Proposed Rule. Pursuant to Sections 190.011(5) and 190.012(3), Florida Statutes, the Proposed Rule will not require legislative ratification.

The summary of, purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the Proposed Rule includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the Proposed Rule include, but are not limited to, Sections 112.08, 112.3142, 112.31446, 112.3145, 119.07, 119.0701, 120.54, 120.542, 120.9435, 120.56, 120.68, 120.81, 189.053, 189.069, 190.006, 190.007, 190.008, 190.011, 190.033, 190.035, 218.33, 218.391, 255.03, 255.0518, 255.0525, 255.20, 280.0105, 285.011, 286.012, 286.0113, 286.0114, 287.017, 287.055, and 287.084, Florida Statutes.

A statement of estimated regulatory costs, as defined in Section 120.541(2), Florida Statutes, has not been prepared relative to the Proposed Rule. Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

For more information regarding the public hearing, the Proposed Rule, or for a copy of the Proposed Rule and the related incorporated documents, if any, please contact the District Manager c/o Special District Services 2501A Burns Road, Palm Beach Gardens, Florida 33410, Phone (561) 630-4922, jpandola@sdsinc.org (the "District Manager's Office").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based. At the public hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing; if you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Manager's Office.

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
(w.12613687 09/10/26

RESOLUTION 2026-31

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 7 Islands Community Development District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure replace all prior versions of the Rules of Procedure, and shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, *Florida Statutes*.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 8th day of October, 2026.

ATTEST: **7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT**

_____ _____

Secretary/Assistant Secretary Chair/Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A:

RULES OF PROCEDURE

Publication Date
2026-09-24

Subcategory
Miscellaneous Notices

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF THE DISTRICTS INTENT TO USE THE UNIFORM METHODOF COLLECTION OF
NON-AD VALOREM SPECIAL ASSESSMENTS

Notice is hereby given that the 7 Islands Community Development District (the District) intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on October 8, 2026 at 1:00 p.m. at the Offices of Avalon Engineering located at 2503 Del Prado Blvd. S., Suite 200, Cape Coral, Florida 33904.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments (the Uniform Method) to be levied by the District on properties located on land included in, or to be added to, the District.

The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, to consist of, among other things, water and sewer utilities, stormwater management, irrigation system, roadway improvements, earthwork, electrical infrastructure, landscaping and environmental improvements, public right-of-way improvements and amenities, and any other lawful improvements or services of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time and location to be specified on the record at the hearing. There may be occasions when Supervisors or District Staff may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the hearing and/or meeting is asked to contact the District Office at Special District Services, 2501A Burns Road, Palm Beach Gardens, Florida 33410, (561) 630-4922 at least forty-eight (48) hours before the hearing and/or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 who can aid you in contacting the District Office.

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

District Manager
7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT
www.7islandscdd.org
No.12614121
Sept. 10, 17, 24, Oct. 1, 2026

RESOLUTION 2026-32

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the 7 Islands Community Development District ("District") was established pursuant to the provisions of Chapter 190, *Florida Statutes* ("Act"), which authorizes the District to levy certain special assessments pursuant to Chapter 170, 190, and 197 *Florida Statutes*, in order to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain District services, facilities, and infrastructure, paying principal and interest on any and all of its indebtedness or for any other purpose permitted by the Act; and

WHEREAS, the above referenced assessments are non-ad valorem in nature and, therefore, may be collected under the provisions of Section 197.3632, *Florida Statutes*, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632, *Florida Statutes*, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Lee County for four (4) consecutive weeks prior to such hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District upon conducting its public hearing as required by Section 197.3632, *Florida Statutes*, hereby expresses its intent to use the uniform method of collecting special assessments imposed by the District as provided in Chapters 170, 190, and 197, *Florida Statutes*, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, *Florida Statutes*, in order to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain District services, facilities, and infrastructure, paying principal and interest on any and all of its indebtedness or for any other purpose permitted by the Act. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Lee County and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 8th day of October, 2026.

ATTEST:

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairman, Board of Supervisors

Exhibit A: Legal Description

EXHIBIT A

LEGAL DESCRIPTION: 7 ISLANDS CDD

A parcel of land being the proposed 7 Islands Tract "A", "B", "C", "D", "E", "F", and "G", Lots 12 through 17, Block 6400, Block 6401 Through 6407, Cape Coral Unit 76 (The Islands) as recorded in Plat Book 35, Pages 121 through 129 of the public records of Lee County, Florida more particularly described as follows:

Parcel 1, lying SOUTH of Cape Coral Spreader Waterway (150' wide)
Commencing at the Northeast corner of the NE 1/4 Section 13, Township 44 South, Range 22 East, Lee County, Florida; thence run along the north line of the NE 1/4 Section 13, N 89°25'09"W for a distance of 50.00 feet to an intersection with the west line of Old Burnt Store Road (100' wide); thence run along said west right-of-way line of Old Burnt Store Road (100' wide) S 00°01'25"E for 1135.38 to any intersection with the NE corner of Lot 11, Block 6400, Cape Coral Unit 76 and the Point of Beginning.

From said Point of Beginning run along the north line of said Lot 11, Block 6400 S89°58'35"W for 125.00' to an intersection with the east line of Cape Coral Spreader Waterway and Isla De Mona Canal (80' wide); thence run along said east line of Isla De Mona Canal N 02°19'35"E for 98.69'; thence run N 00°34'51"E for 565.57' to the point of tangency of a 25' radius curve concave to the southwest having a delta angle of 90°00'00" a chord bearing and chord of N 44°25'09"W 35.36', run along the arc of said curve for 39.27'; thence run S 00°34'51"E for 30.00' along the north line of Isla De Mona Canal (80' wide) to the point of tangency of a 25' radius curve concave to the southeast having a delta angle 90°00'00" a chord bearing and chord of S45°34'51"W 35.36' run along the arc of said curve for 39.37' to an intersection with the west line of Isla De Mona Canal (80' wide) run along said west line S 00°34'51"W for 497.52' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a central angle of 105°54'58", a chord bearing and chord of S53°32'20"W 39.91', run along the arc of said curve for 46.21' to a point of 150' radius reverse curve concave to the south, said curve having a delta angle of 16°31'54", a chord bearing and chord of N81°25"03"W 43.13', run along the arc of said curve 43.28' to an intersection with the north line of the Cape Coral Spreader Waterway (width varies); thence run along said north line S 89°58"35" W for 110.00' to the point of tangency of a 50' radius curve concave to the northeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°01'25"W 70.71', run along the arc of said curve for 78.54' to an intersection with the east line of Cape Coral Spreader Waterway (200' wide); thence run along said east line N00°01'25"W for 834.73' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Eleuthera Canal (80' wide); thence run along said south line S89°25'09"E for 193.89' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Haiti Canal (80' Wide); thence run along said west line S00°34'51"W for 257.45' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Haiti Canal (80' wide), run along said south line for 30.00' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a chord bearing and cord of N45°34'51"E

for 35.36', run along the arc of said curve for 39.27' to and intersection with the east line of Haiti Canal (80' wide), run along said east line N00°34'51"E for 635.33' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Haiti Canal (80' wide); thence run along said north line N89°25'09"W for 30.00' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Haiti Canal Canal (80' wide), run along said west line S00°34'51"W for 247.87' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Eleuthera Canal (80' wide), run along said north line N89°25'09"W for 195.00 to the point of tangency of a 25' radius curve concave to the northeast, said curve having a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Cape Coral Spreader Waterway (200' wide), run along said east line N00°34'51"E for 665.53' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Santa Lucia Canal (80' wide); thence run along said south line S89°25'09"E for 195.00' to the point of tangency of a 25' radius concave to the northwest, said curve having a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Martinique Canal (80' wide); thence run along said west line S00°34'51"W for 307.66' to the of tangency of a 25' radius curve concave to the northeast, said curve having a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Martinique Canal (80' wide); run said south line S89°25'09"E for 30.00' to the point of tangency of a 25' radius curve concave to the northwest said curve having a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Martinique Canal (80' wide); thence run along said east line N00°34'51"E for 795.00' to an intersection with a 25' radius curve concave to the southwest, said curve having a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Martinique Canal (80' wide), run along said north line, N89°25'09"W for 30.00' to an intersection with a 25' radius curve concave to the southeast, said curve having a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to and intersection with the west line of Martinique Canal (80' wide), run along said west line S00°34'51"W for 357.34' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a chord bearing and cord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Santa Lucia Canal, run along said north line N89°25'09"W for 195.00' to the point of tangency of a 25' radius curve concave to the northeast, said curve having delta angle of 90°00'00', a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Cape Coral Spreader Waterway (200' wide); thence run along said east line N00°34'51"E for 685.11' to an intersection with a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of St. Croix Canal (80' wide) thence run along said south line S89°25'09"E for 195.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27'

to an intersection with the west line of Guadeloupe Canal (80' wide); thence run along said west line S00°34'51"W for 217.77' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of 90°00'00". a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Guadeloupe Canal (80' wide); thence run along said south line S89°25'09"E for 30.00' to the point of tangency of a 25' radius curve concave to the northwest, said curve having delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Guadeloupe Canal (80' wide); thence run along said east line N00°34'51"E for 522.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Guadeloupe Canal (80' wide), run along said north line N89°25'09"W for 30.00' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of S45°34'21"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Guadeloupe Canal (80' wide); thence run along said west line S00°34'51"W for 174.23' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of St Croix Canal (80' wide); thence run along said north line N89°25'09"W for 195.00' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Cape Coral Spreader Waterway (200' wide); thence run along said east line N00°34'51"E for 649.23' to an intersection with the south line of Cape Coral Spreader Waterway (150' wide); thence run along said south line S89°25'09"E for 220.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.37' to an intersection with the west line of Curacoa Canal (80' wide), run along said west line S00°34'51"W for 340.00' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Curacoa Canal (80' wide); thence run along said south line S89°25'09"E for 30.00 ' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45'34'51"E for 35.66', run along the arc of said curve for 39.27' to an intersection with the east line of Curacoa Canal (80' wide); thence run along said east line N00°34'51"E for 365.00 feet to an intersection with the south line of Cape Coral Spreader Waterway (150' wide); thence run along said south line S89°25'09"E for 110.00' to an intersection with the west right-of-way line of Old Burnt Road (100' wide); Thence run along said west right-of-way line S00°34'51"W for 2284.90' ; thence continue along said west right-of-way line S00°01'25"E for 1135.38' to the Point of Beginning.
Having an Area of ±1140562 Sq feet, ± 26 Acres

Together with the following: (Parcel2)
Parcel 2 lying NORTH of Cape Coral Spreader Waterway (150' wide)

Commencing at the Northeast corner of the NE 1/4 Section 13, Township 44 South, Range 22 East, Lee County, Florida; thence run along the north line of the NE 1/4 Section 13, N 89°25'09"W for a distance of 50.00 feet to an intersection with the west

line of Old Burnt Store Road (100' wide); thence run along said west right-of-way line of Old Burnt Store Road (100' wide) N 00°34'51"E for 2434.90' to any intersection with the the north line of Cape Coral Spreader Waterway (150' wide), Cape Coral Unit 76 and the Point of Beginning.

From said Point of Beginning run along the north line of Cape Coral Spreader Waterway (150' wide) N89°25'09"W for 110.00' to an intersection with the east line of Curacao Canal (80' wide); thence run along said east line N00°34'51"E for 274.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N44°23'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Curacao Canal (80' wide), run along said north line N89°25'09"W for 30.00' to an intersection with a 25' radius curve concave to the southeast, said curve have a delta angle of 90°00'00", a chord bearing and cord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Curacao Canal (80' wide); thence run along said west line S00°34'51"W for 249.00' to the point of tangency of a 25' radius curve to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Cape Coral Spread Waterway (150' wide); thence run along said north line N89°25'09"W for 220.00' to an intersection with the east line of Cape coral Spreader Waterway (200' wide); thence run along said east line N00°34'51"E for 784.36' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Culebra Canal (80' wide); thence run along said south line S89°25'09"W for 195.00' to the point of tangency of a 25' radius curve concave to southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Virgin Island Canal (80' wide); thence run along said west line, S00°34'51"W for 400.36' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Virgin Island Canal (80' wide); thence run along said south line S89°25'09"E for 30.00' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Virgin Island canal (80' wide); thence run along said east line N00°34'51"E for 871.97' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to and intersection with the north line of Virgin Island Canal (80' wide); thence run along said north line, N89°25'09"W for 30.00' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angel of 90°00'00", a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Virgin Island Canal (80' wide); thence run along said west line S00°34'51"W for 341.61' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Culebra Canal (80' wide); thence run along said north line

N89°25'09"W for 195.00' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of 90°00'00", a chord bearing and

chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Cape Coral Spreader Waterway (200' wide); thence run along said east line N00°34'51"E for 969.20' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Malta Canal (80' wide), run along said south line, S89°25'09"E for 195.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Dominica Canal (80' wide); thence run along said west line, S00°34'51"W for 517.59' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Dominica Canal (80' wide); thence run along said south line S89°25'09"E for 30.00' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Dominica Canal (80' wide); thence run along said east line N00°34'51"E for 886.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the north line of Dominica Canal (80' wide): thence run along said north line, N89°25'09"W for 30.00' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Dominica Canal (80' wide): thence run along said west line S00°34'51"W for 238.41' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S45°34'51"W for 35.36', run along the arc of said curve for 39.27' to and intersection with the north line of Malta Canal (80' wide); thence run along said north line N89°25'09"W for 195.00' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of n90°00'00", a chord bearing and chord of N44°25'09"W for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Cape Coral Spreader Waterway (200' wide); thence run along said east line N00°34'51"E for 699.41' to the point of tangency of a 25' radius curve concave to the southeast, said curve having a delta angle of 90°00'00", a chord bearing of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Saint Michel Canal (80' wide); thence run along said south line S89°25'09"E for 195.00' to the point of tangency of a 25' radius curve concave to the southwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the west line of Tortuga Canal (80' wide); thence run along said west line S00°34'51"W for 351.00' to the point of tangency of a 25' radius curve concave to the northeast, said curve having a delta angle of 90°00'00", a chord bearing and chord of S44°25'09"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the south line of Tortuga Canal (80' wide); thence run along said south line S89°25'09"E for 30.00' to the point of tangency of a 25' radius curve concave to the northwest, said curve having a delta angle of 90°00'00", a chord bearing and chord of N45°34'51"E for 35.36', run along the arc of said curve for 39.27' to an intersection with the east line of Tortuga Canal (80' wide); thence run along said

east line N00°34'51"E for 79.00' to an intersection with the southwest corner of Lot 1, Block 6408, Cape Coral Unit 76; thence run along the south line of Lot 1, Block 6408 S89°25'09"E for 110.00' to the southeast corner so said lot 1, Block 6408, Said corner lying on the west right-of-way line of Old Burnt Store Road (100' Wide); thence run along said west right-of-way line S00°34'51"W for 2440.97' to the point of beginning.

Having an Area of ±914643 Sq feet, ± 21 Acres

Total Area Parcel 1 & Parcel 2: ± 2055205 Sq. Feet, ±47 Acres

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), *FLORIDA STATUTES*, BY THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors ("Board") of the 7 Islands Community Development District ("District") will hold public hearings on **October 8, 2026, at 1:00 P.M., at the Avalon Engineering, Inc., 2503 Del Prado Boulevard, Suite 200, Cape Coral, Florida 33904**, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, a depiction of which lands is shown below, and to provide for the levy, collection and enforcement of the special assessments.

The District is located entirely within the City of Cape Coral, Florida. The lands to be improved are located within the City of Cape Coral, Florida, generally located adjacent to the North Spreader Waterway, south of Tropicana Parkway W., west of Burnt Store Road, north of SW Pine Island Road, and east of the Matlacha Pass Aquatic Preserve, and are geographically depicted below and in the *Engineer's Report,* dated August 2026 ("Capital Improvement Plan"). The public hearing is being conducted pursuant to Chapters 170, 190 and 197, *Florida Statutes*. A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the office of the District Manager c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, (561) 630-4922 ("District Manager's Office").

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements are currently expected to include, but are not limited to, roadways, parking, stormwater management systems, sanitary sewer collection systems, electrical network, telecommunication, fire protection systems, reclaimed water distribution systems, potable water distribution systems, open space areas, docks, marinas, and pedestrian facilities and other infrastructure ("Improvements"), all as more specifically described in the Capital Improvement Plan, on file and available during normal business hours at the District Manager's Office. According to the Capital Improvement Plan, the estimated cost of the Improvements is $164,253,073.

The District intends to impose assessments on benefited lands in the manner set forth in the District's *Master Special Assessment Methodology Report,* dated August 12, 2026 ("Assessment Report"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against respective benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each assessment area and land use category that is currently expected to be assessed. The lien for assessments is proposed to be allocated on an equal assessment per acre basis and will be levied on an equivalent residential unit ("**ERU**") basis at the time that such property is platted or subject to a site plan or sold.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to assess and collect sufficient revenues to retire no more than $217,610,000 in debt, exclusive of fees and costs of collection or enforcement, discounts for early payment and interest. The proposed annual schedule of assessments is as follows:

Extracted in the same row and column structure:

Product	Number of Units by Type	ERU Factor	Total ERUs*	**Maximum Annual Debt Assessment Per Unit Type	**Maximum Annual Debt Assessment Per Unit
Single Family Home	72	1.25	90.00	$ 1,855,054.78	$ 25,764.65
Condos	300	1.00	300.00	$ 6,183,515.95	$ 20,611.72
Apartments	620	0.60	372.00	$ 7,667,559.78	$ 12,367.03
Hotel (Rooms)	240	0.35	84.00	$ 1,731,384.47	$ 7,214.10
Event Space (Square Feet)	58,100	0.0002	11.62	$ 239,508.18	$ 4.12
Retail (Square Feet)	49,947	0.0003	14.98	$ 308,848.07	$ 6.18
Community Center (Square Feet)	16,500	0.00	0.00	-	-
Marina (Boat Slips)	150	0.15	22.50	$ 463,763.70	$ 3,091.76
Lagoon (Acre)	1	10.00	10.00	$ 206,117.20	$ 206,117.20
TOTAL	**125,930**	**N/A**	**905.10**	**$ 18,655,752.13**	**N/A**

*Rounded

**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes. Actual amounts may be adjusted to reflect actual County collection costs.

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the Lee County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

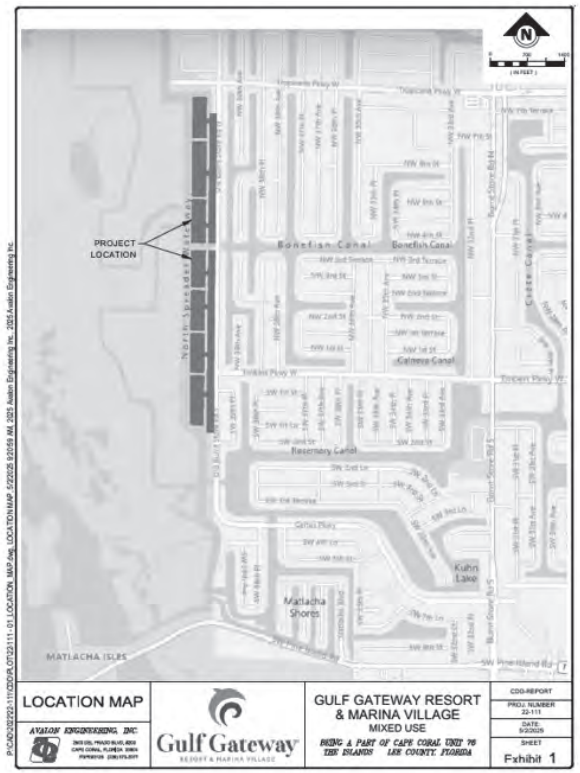
Also on **October 8, 2026, at 1:00 P.M., at the Avalon Engineering Inc., 2503 Del Prado Boulevard, Suite 200, Cape Coral, Florida 33904,** the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for special districts. The Board meeting and/or the public hearings may be continued in progress to a certain date and time announced at such meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District office.

LOCATION MAP

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2026-27

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors (the "Board") of the 7 Islands Community Development District (the "District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements ("Improvements") described in the District's *Engineer's Report*, dated August 2026, attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by special assessments pursuant to Chapter 190, Florida Statutes (the "Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the *Master Special Assessment Methodology Report*, dated August 12, 2026, attached hereto as **Exhibit B** and incorporated herein by reference and on file at 2501A Burns Road, Palm Beach Gardens, Florida 33410 (the "District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT:

1. Assessments shall be levied to defray a portion of the cost of the Improvements.
2. The nature and general location of, and plans and specifications for, the Improvements are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.
3. The total estimated cost of the Improvements is $ 164,253,073 (the "Estimated Cost").
4. The Assessments will defray approximately $ 217,610,000 which amounts include the Estimated Costs, plus financing-related costs, capitalized interest and a debt service reserve.
5. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.
6. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bounding and abutting upon the Improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.
7. There is on file, at the District Records Office, an assessment plat showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.
8. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than (30) thirty annual installments. The Assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
9. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
10. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount thereof to be assessed against each property as improved.
11. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Lee County and to provide such other notice as may be required by law or desired in the best interests of the District.
12. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 12th day of August, 2026.

ATTEST:

/X/
Secretary/Assistant Secretary

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

/X/
Chair/Vice Chair, Board of Supervisors

Exhibit A: Engineer's Report, dated August, 2026

Exhibit B: Master Special Assessment Methodology Report, dated August 12, 2026

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

www.7islandscdd.org

PUBLISH: FORT MYERS NEWS PRESS 09/18/26 & 09/25/26

FNP44686130

RESOLUTION 2026-33

A RESOLUTION OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATION AND/OR GOVERNMENTAL ENTITIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, 7 Islands Community Development District (the "District") previously indicated its intention to construct or acquire certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District Board of Supervisors (the "Board") noticed and conducted a public hearing pursuant to Chapters 170, 190 and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE 7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170, 190 and 197, *Florida Statutes*, including without limitation, Section 170.08, *Florida Statutes*.

SECTION 2. FINDINGS. The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan,

establish, acquire, install, equip, operate, extend, construct, or reconstruct certain stormwater management, roadways, water and sewer utilities, hardscape and landscape, amenities, offsite improvements, parks and trails, and other infrastructure projects and services necessitated by the development of, and serving lands within, the District.

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue bonds payable from such special assessments as provided in Chapters 170, 190 and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that: (i) the District provide the Project (the "Project"), the nature and location of which was initially described in Resolution 2026-27 and is shown in the *Engineer's Report,* dated August, 2026 (the "Engineer's Report"), and which Project's plans and specifications are on file in the District's records office at 2501A Burns Road, Palm Beach Gardens, Florida 33410; (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Project, the levying of such Special Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Special Assessments, it is necessary for the District from time to time to sell and issue its Special Assessment Bonds, in one or more series (the "Bonds").

(g) By Resolution 2026-27, the Board determined to provide the Project and to defray the costs thereof by levying Special Assessments on benefited property and expressed an intention to issue Bonds, notes, or other specific financing mechanisms to provide all or a portion of the funds needed for the Project prior to the collection of such Special Assessments. Resolution 2026-27 was adopted in compliance with the requirements of Section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of Section 170.04, *Florida Statutes*, had been met.

(h) As directed by Resolution 2026-27 said Resolution 2026-27 was published as required by Section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the Board.

(i) As directed by Resolution 2026-27, a preliminary assessment roll was adopted and filed with the Board as required by Section 170.06, *Florida Statutes*.

(j) As required by Section 170.07, *Florida Statutes*, upon completion of the preliminary

assessment roll, the Board adopted Resolution 2026-28 fixing the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to: (i) the propriety and advisability of making the infrastructure improvements constituting the Project, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefited property or parcel and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190 and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by Section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the Board.

(l) On August 12, 2026, at the time and place specified in the resolution and notice referred to in paragraph (k) above, the Board met as an Equalization Board and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just, and right in the making of the final assessment roll.

(m) Having considered the estimated costs of the Project, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board of Supervisors of the District further finds and determines:

(i) that the estimated costs of the Project are as specified in the Engineer's Report (attached as **Exhibit A** hereto and incorporated herein by this reference), which Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

(ii) it is reasonable, proper, just and right to assess the cost of such Project against the properties within the District specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report,* dated August 12, 2026 (the "Assessment Report") attached hereto as **Exhibit B** and incorporated herein by this reference, which results in allocation of assessments in the manner set forth in the final assessment roll included therein (the "Special Assessments"); and

(iii) it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the benefit, in the case of each such parcel, will be equal to or in excess of the Special Assessments thereon when allocated as set forth in **Exhibit B**; and

(iv) it is in the best interests of the District that the Special Assessments be paid and collected as herein provided.

SECTION 3. AUTHORIZATION OF DISTRICT PROJECT. That certain Project for construction of infrastructure improvements initially described in Resolution 2026-27, and more specifically identified and described in **Exhibit A** attached hereto, is hereby authorized and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

SECTION 4. ESTIMATED COST OF IMPROVEMENTS. The total estimated costs of the Project and the costs to be paid by Special Assessments on all specially benefited property are set forth in **Exhibits A** and **B**, respectively, hereto.

SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS. The Special Assessments on parcels specially benefited by the Project, all as specified in the final assessment roll set forth in **Exhibit B**, attached hereto, are hereby equalized, approved, confirmed, and levied. Immediately following the adoption of this Resolution these Special Assessments, as reflected in **Exhibit B,** attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Special Assessment or assessments against each respective parcel shown on such final assessment roll and interest, costs and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid, and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims. Prior to the issuance of any bonds, including refunding bonds, the District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary in the best interests of the District as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. In the event the issuance of bonds, including refunding bonds, by the District would result in a decrease of the Special Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS. When the entire Project has both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of Section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Special Assessment the difference, if any, between the Special Assessment as hereby made, approved, and confirmed and the actual costs incurred in completing the Project. In making such credits, no credit shall be given for bond financing

costs, capitalized interest, funded reserves, or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book. Once the final amount of Special Assessments for the entire Project has been determined, the term "Special Assessment" shall, with respect to each parcel, mean the sum of the costs of the Project.

SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.

(a) The Special Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest. The Special Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Project and the adoption by the Board of a resolution accepting the Project; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Special Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. The owner of property subject to Special Assessments may prepay the entire remaining balance of the Special Assessments or, one time, a portion of the remaining balance of the Special Assessment at any time if there is also paid, in addition to the prepaid principal balance of the Special Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five (45) day period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Special Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Special Assessments authorized by Sections 197.3632 and 197.3635, *Florida Statutes* (the "Uniform Method"). The District has heretofore taken or will use its best efforts to take as timely required, any necessary actions to comply with the provisions of said Sections 197.3632 and 197.3635, *Florida Statutes*. Such Special Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Special Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Special Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law. Such special assessments shall at all times be collected in a manner consistent with applicable trust indenture.

(c) For each year the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Lee County who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the

manner provided in Section 197.3635, *Florida Statutes*.

SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.

(a) There may be required from time to time certain true-up payments as specified in the Assessment Report and in supplemental assessment methodology reports. As parcels of land or lots are platted or subject to site plan approval, the Special Assessments securing the Bonds shall be allocated as set forth in such reports. In furtherance thereof, at such time as parcels or land or lots are platted or subject to site plan approval, it shall be an express condition of the lien established by this Resolution that any and all initial plats or site plans of any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review, approval and calculation of the percentage of acres, amounts of debt allocated to each acre, and numbers of units which will be, after the plat, considered to be developed. No further action by the Board of Supervisors shall be required. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution, including the collection of a true-up payment contemplated by the Assessment Report. The District Manager shall cause the Special Assessments to be reallocated to the units being platted and the remaining property in accordance with such the Assessment Report and supplemental assessment methodology reports, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in supplemental assessment methodology report which process is incorporated herein as if fully set forth. Any resulting true-up payment shall become due and payable as set forth in the Assessment Report, in addition to the regular assessment installment payable with respect to the remaining developable acres.

(b) The District will take all necessary steps to ensure that true-up payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all true-up payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding that the landowner intends to develop the unit numbers and types shown in **Exhibit B**, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Special Assessments to developable acres or ERUs is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in **Exhibit B** from being developed. In no event shall the District collect Special Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the True-Up Methodology to any assessment reallocation pursuant to this paragraph would result in Special Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Special Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Special Assessments shall become due and payable and must be paid prior to the District's

approval of that plat.

(d) The application of the monies received from true-up payments or assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution.

SECTION 9. PROPERTY OWNED BY HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATIONS OR GOVERNMENTAL ENTITIES. Property owned by units of local, state, and federal government shall not be subject to the Special Assessments without specific consent thereto. In addition, property owned by a property owners association or homeowners association that is exempt from special assessments under Florida law shall not be subject to the Special Assessments. If at any time, any real property on which Special Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Special Assessments thereon), all future unpaid Special Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

SECTION 10. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Lee County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

SECTION 11. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 12. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 13. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

APPROVED AND ADOPTED THIS 8th DAY OF OCTOBER, 2026.

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: *Engineer's Report*, dated August, 2026
Exhibit B: *Master Special Assessment Methodology Report*, dated August 12, 2026

Exhibit A

Engineer's Report

7 ISLANDS

Community Development District

Engineer's Report

AUGUST 2026

Prepared By:
Avalon Engineering, Inc.
2503 Del Prado Blvd, Suite 200
Cape Coral, FL 33904

Prepared For:
Gulf Gateway Resort & Marina, LLC
11231 US Highway One, Suite 354
North Palm Beach, FL 33408

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1. INTRODUCTION

A. PURPOSE

The purpose of this report is to describe the 47.18 acre 7 Islands Community Development District (hereinafter referred to as the 'District'), which is located in the City of Cape Coral, in Lee County, Florida. This report will also describe the capital improvements to be constructed and financed by the District and their probable construction.

B. GENERAL DESCRIPTION OF THE PROPSOED DEVELOPMENT

The proposed mixed-use development is located on the west side of Old Burnt Store Road, south of Tropicana Parkway, and north of Ceitus Parkway. Bordered by the North Spreader Waterway to the west. The development area consists of 2 parcels with strap numbers 13-44-22-C2-00801.G000 and 12-44-22-C2-00807.A000. The location of the proposed development is shown in sheet 1 of the CDD Exhibit Package. The development will include single-family residential units, multi-family units, condominium units, a hotel & resort lagoon, retail &, restaurant uses, community spaces, recreation & open space areas, public and private boat docks & slips, stormwater management systems, utility infrastructure, and roadways. The District will encompass the entire 47.18 acre project area shown in sheet 5 of the CDD Exhibit Package. The District will construct, operate, and maintain the portions of the proposed infrastructure that will support the development.

C. OVERVIEW

The Master Site Plan for the 7 Islands is provided as sheet 8 of the CDD Exhibit Package. The sites Zoning Map and Future Land Use Map are displayed on sheets 3 and 4 of the CDD Exhibit Package. The District Phasing Plan is displayed on sheet 6 of the CDD Exhibit Package. To serve the residents and property owners of the District, the District is developing a Capital Improvement Plan (hereinafter referred to as 'CIP') for the financing, construction, and maintenance of certain improvements and facilities within, and adjacent to, the District. These improvements are required by, or are consistent with, the requirements of the City of Cape Coral, Florida Department of Environmental Protection (FDEP), South Florida Water Management District (SFWMD), United States Army Corps. Of Engineers (USACE), and other applicable regulatory and jurisdictional entities. The CIP contained in this report reflects the present intentions of the District. The exact location of facilities may be modified during the course of approval and implementation, but these changes will not diminish or alter the benefits to be received by the land. The District retains the right to make reasonable adjustments in the CIP to

meet the requirements of any governmental agency while providing the same or greater benefits to the land. Regulatory criteria will continue to evolve, and future changes may affect the implementation of the CIP, as it may be changed from time to time. The implementation of any improvement outlined within the CIP requires the final approval of the District's Board of Supervisors. The costs contained in this report have been prepared based on opinions of probably costs using available information at the time. It is possible that the probable costs will vary based on final engineering and ultimate construction bids. The Engineers Opinion of Probably Cost for the improvements to be funded and is included under section 7 Opinion of Probable Construction Cost section of this report.

2. DISTRICT BOUNDARY AND PROPERTY SERVED

A. DISTRICT BOUNDARY

The boundary and topography survey for the subject project showing the existing surfaces topographic condition can be found under section 9 Boundary and Topographic Survey of this report. FEMA Firm flood zone maps that the project is located in is displayed on sheet 2 of the CDD Exhibit Package.

B. PROPERTY SERVED

The site is currently undeveloped, with no active uses. The site does currently contain several dry detention areas that are to be removed as a part of the development of this project.

C. EXISTING UTILITY INFRASTRUCTURE

Currently, there are numerous existing public utility infrastructure stubs to the District area from Old Burnt Store Road. The existing public utilities on Old Burnt Store Road are owned by the City of Cape Coral. Street lighting and sidewalks do not exist within the Old Burnt Store Road right of way.

3. DESCRIPTION OF INFRUSTRUCTURE

A. SUMMARY OF DISTRICT FACILITIES AND SERVICES

The proposed infrastructure is a network of roadway, parking, stormwater management systems, sanitary sewer collection systems, electrical network, tele-communication, fire protection systems, reclaimed water distribution systems, and potable water distribution systems. This also includes the construction of proposed open space areas, docks & marinas, and pedestrian facilities within the District area that will give access and service to the residential and commercial buildings. The Districts proposed Stormwater Drainage

System, Potable Water System, Irrigation System and Sanitary Sewer System are all displayed on sheets 9, 10, 11 and 12 of the CDD Exhibit Package, respectively.

B. POTABLE WATER SYSTEM

The proposed potable water network for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. This system will be constructed, owned and maintained by the District. This potable water infrastructure will be constructed to service the developments generated potable water demand and fire flow/protection demands off of the public potable water infrastructure on Old Burnt Store Road that is owned and maintained by the City of Cape Coral.

C. SANITARY SEWER SYSTEM

The proposed sanitary sewer system for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. This sanitary sewer system will be constructed, owned and maintained by the District. This sanitary sewer infrastructure will be constructed to service the developments generated wastewater demands that will all discharge into the public sanitary sewer infrastructure on Old Burnt Store Road that is owned and maintained by the City of Cape Coral.

D. STORMWATER DRAINAGE SYSTEM

The proposed stormwater drainage system for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. This stormwater drainage system will be constructed by the District. This stormwater infrastructure will be constructed to service the development area as well as a portion of the Old Burnt Store Road right-of-way The project proposed stormwater system discharges into the adjacent canal system.

E. IRRIGATION SYSTEM

The proposed irrigation system for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. This system will be constructed, owned and maintained by the District. This irrigation infrastructure will be constructed to service the developments green space irrigation demands off of the public irrigation infrastructure on Old Burnt Store Road that is owned and maintained by the City of Cape Coral

F. ASPHALT AND CONCRETE PAVEMENT

The proposed asphalt and concrete pavement roads, aprons and driveways for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. These hardscape areas will be constructed, owned and maintained by the District.

G. EARTH WORK / SITE WORK

The proposed electrical infrastructure for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. The developments clearing/grubbing, embankment import, site grading and seawalls where quantified under this construction component.

H. ELECTICAL INFRASTRUCTURE

The proposed electrical infrastructure for this project will service Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2. The electrical infrastructure will be constructed to service to project off of LCEC's power grid on Old Burnt Store Road.

I. LANDSCAPING AND ENVIRONMENTAL

The proposed landscaping and environmental costs for this project pertaining to Islands 1, 2, 3, 4 ,5, 6 and 7 and Frontage 1 and 2 are to meet all City of Cape Coral, Florida Department of Environmental Protection and United States Army Corp of Engineers requirements and regulations.

J. PUBLIC R/W IMPROVEMENTS

The proposed public right-of-way improvements for this project are designed to meet all City of Cape Coral requirements and regulations.

K. AMENITIES

The proposed amenities for this project are to service development and provide exciting, usable and attractive features/entertainment for the community to use and enjoy.

4. OWNERSHIP AND MAINTENANCE

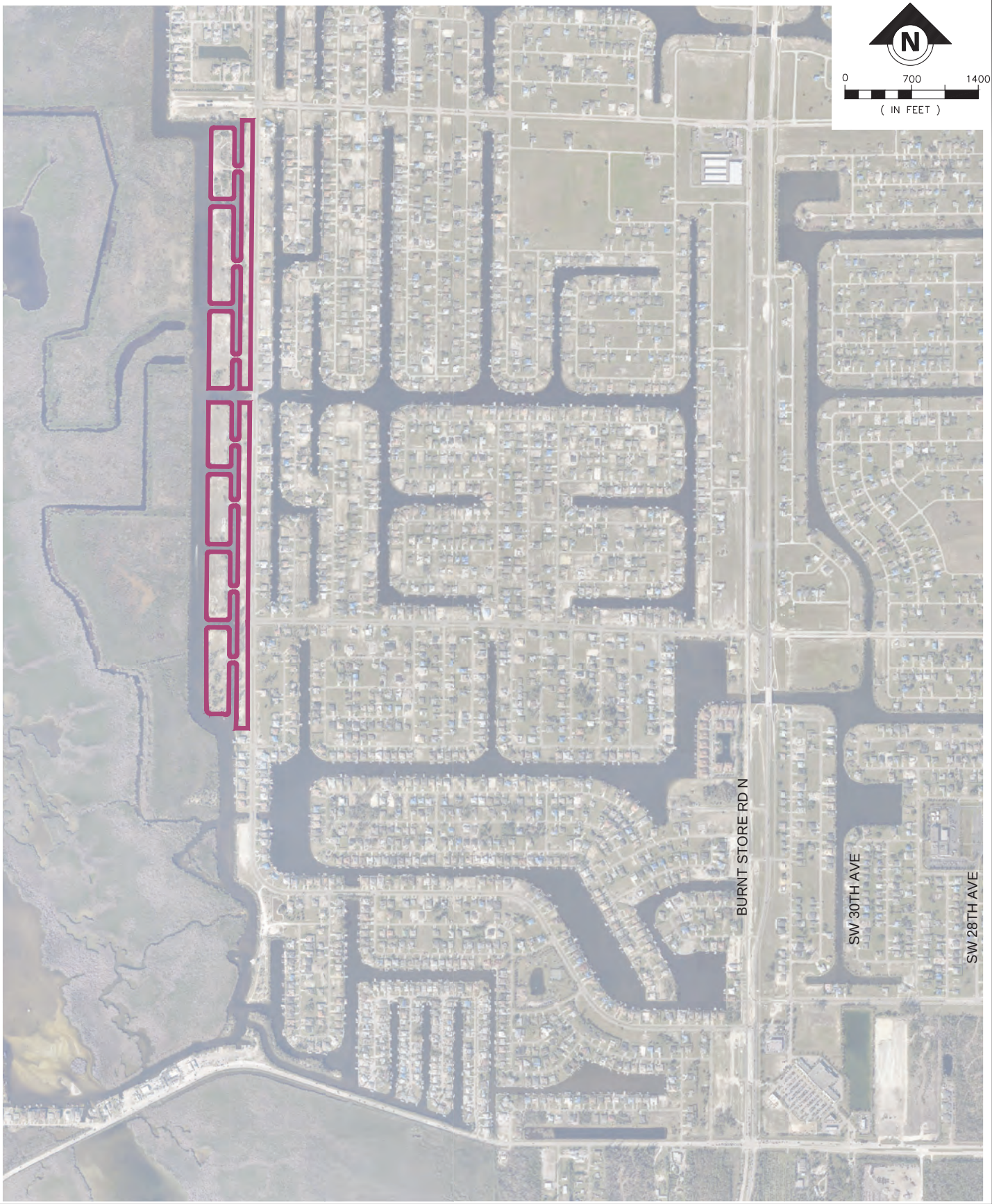
The District will be responsible for the maintenance of all proposed site development, drainage and utility infrastructure proposed in the development area.

5. PERMITTING

In order to construct the proposed development construction permits with the City of Cape Coral, South Florida Water Management District, Florida Department of Environmental Protection and United States Army Corp of Engineers. A PSP or Proposed Subdivision Plan permit and a SCP or Subdivision Construction Plan permit will be required from the City of Cape Coral to begin construction. An ERP or Environmental Resource Protection permit will be required from the South Florida Water Management District to begin construction. Potable Water and Sanitary Sewer construction permits will be required from the Florida Department of Environmental Protection to develop the project. Construction permits will be required by the United States Army Corp of Engineers to construct certain portions of the project.

6. ENGINEERS CERTIFICATION

It is Avalon Engineering, Inc.'s opinion that the extent of the proposed improvements and probably costs are fair and reasonable. It is our opinion that the land within the District being assessed will receive a special benefit equal to, or greater than, the cost of the infrastructure improvements. The impact of market conditions increased regulatory actions and other factors that may affect future costs cannot be completely assessed and may impact the project over time. Where necessary, information from other professionals and contractors has been used in the preparation of this report. Qualified professionals from these entities have provided design, permitting, and cost information for the purposes of this report. Assuming the construction occurs as scheduled, it is our opinion that the improvements can be permitted, constructed, and installed at the costs described in this report. I hereby certify that the foregoing is a true and correct copy of the Engineer's Report for the 7 Islands Community Development District.



P:\CAD\2022\22-111\CDD\PLOT\22-111 - 2_DISTRICT_BNDRY_MAP.dwg, DISTRICT BOUNDARY MAP, 6/22/2023 11:09:36 AM, Avalon Engineering Inc.

AVALON ENGINEERING, INC.
2503 DEL PRADO BLVD. #200
CAPE CORAL, FLORIDA 33904
FBPE#3128 (239) 573-2077

DISTRICT BOUNDARY MAP

SEVEN ISLANDS

BEING A PART OF CAPE CORAL UNIT 76
THE ISLANDS – LEE COUNTY, FLORIDA

CDD–REPORT
PROJ. NUMBER 22–111
DATE: 6/22/2023
SHEET
Exhibit 2

Exhibit B

Master Special Assessment Methodology Report

MASTER SPECIAL ASSESSMENT METHODOLOGY REPORT

7 ISLANDS
COMMUNITY DEVELOPMENT DISTRICT

August 12, 2026

SPECIAL DISTRICT SERVICES, INC
2501A Burns Road
Palm Beach Gardens, Florida 33410
561-630-4922

1.0 INTRODUCTION

The 7 Islands Community Development District (the "District") is a local unit of special-purpose government located within the municipal boundaries of the City of Cape Coral, in Lee County, Florida. It was established by Ordinance No. 34-26 (the "Ordinance") enacted on July 22, 2026 by the Mayor and City Council of the City of Cape Coral, to provide for the construction and/or acquisition, financing, long-term administration and management of certain infrastructure to the lands located within the District. 7 Islands development (the "Development"), is defined below.

The District currently contains approximately 47.18+/- gross acres which comprises the Development. The Development is planned for the following land uses:

Table 1 – Proposed Land Uses for the District

Land Use Category	Unit
SF Homes	72 Units
Condos	300 Units
Apartments	620 Units
Hotel	240 Rooms
Event Space	58,100 SF
Retail	49,947 SF
Community Center	16,500 SF
Marina	150 Slips
Lagoon	1 acre

This Master Special Assessment Methodology Report (the "Master Report"), dated August 12, 2026, will provide the allocation of special assessments as it relates to the sale and issuance of proposed Special Assessment Bonds in one or more series (the "Bonds") for the financing of public infrastructure improvements related to the Development within the District, including but not limited to the following: roadways, parking, stormwater management systems, sanitary sewer collection systems, electrical network, tele-communication, fire protection systems, reclaimed water distribution systems, potable water distribution systems, open space areas, docks, marinas, and pedestrian facilities (collectively, the "Project"). These infrastructure improvements will provide special benefit to all lands within the current boundaries of the District. Special benefit is a required determination in order to make use of the proceeds of any bonds issued by the District.

The improvements comprising the Project are described below and are identified as the scope of work in the current District boundary in the 7 Islands Community Development District Master Report of

Interim District Engineer Engineer's Report, dated July 2026 (the "Engineer's Report"), as may be amended and prepared by Avalon Engineering, Inc. (the "District's Engineer"). This Master Report equitably allocates the costs being incurred by the District to provide the benefits of all or a portion of the Project financed by the Bonds to the developable lands within the District as identified herein on **Exhibit A**.

This Master Report will equitably allocate the financing costs being incurred by the District to provide the Project to all of the assessable lands within the current boundary of the District. The implementation of the public improvements will convey special and peculiar benefits to the assessable properties within the District. The Bonds issued to finance the public improvements will be repaid through the levy of non-ad valorem special assessments on all assessable property within the District. The available net proceeds from the Bonds will only finance a portion of the Project. The special assessments securing the Bonds will be levied on all of the gross acres within the District, and upon the platting of 922 dwelling units, 240 hotel rooms, event space, retail space, 150 boat slips, and a lagoon as shown in **Table C.** The debt represented by the Bonds will be assigned to those platted units on a first platted, first assigned basis.

2.0 PROJECTS TO BE FUNDED BY THE DISTRICT

The Project is comprised of an interrelated system of public infrastructure improvements which will serve and specially benefit all assessable lands within the District. The improvements will be interrelated such that they will reinforce one another. The total cost of the Project is currently estimated to be $164,253,073.18. A detail of the estimated Project costs for the development is included herein on **Table A**. The Bonds will be repaid through the levy of non-ad valorem special assessments on all assessable property within the District until fully assigned to all units. The Project has been designed to be functional and confer special benefits to the landowners within the District. Any portion of the Project not financed through the issuance of Bonds will be paid for by Forest Development, or its successors or assigns (herein the "Developer").

Construction and/or acquisition and maintenance obligations for the District's proposed infrastructure improvements constituting the Project are described in the Engineer's Report.

The construction costs for the Project identified in this Master Report were provided by the District Engineer. Special District Services, Inc., as District Manager, makes no representation regarding the accuracy or validity of those costs and did not undertake any analysis or verification regarding such costs.

3.0 FUNDING OF IMPROVEMENTS

To defray the costs of construction and or acquisition of a portion of the Project, the District will impose non-ad valorem special assessments on all benefited real property within the District. These assessments are based on the special and peculiar benefits accruing to such property from the improvements comprising the Project financed by the Bonds. The use of non-ad valorem special assessments has an advantage in that the properties that receive the special benefits from the Project are the only properties that are obligated to pay for those facilities. Without these improvements, development of the property within the District would not be possible. The improvements, which will be funded through these special assessments, include only facilities which may be undertaken by a community development district under Chapter 190, *F.S.* This Master Report is designed to meet the

requirements of Chapters 170, 190 and 197, *F.S.*; and may be supplemented or amended from time to time.

In summary, special assessments may be levied: *(1)* for facilities which provide special benefits to property as distinct from general and incidental benefits, *(2)* only against property which receives that special benefit, *(3)* in proportion to the benefits received by the properties; and *(4)* according to fair and reasonable methods that the governing body of the jurisdiction determines. The special assessments placed upon various benefited properties within the District must be sufficient to cover the debt service of the Bonds that will be issued for financing all or a portion of the Project.

Until all the land within the District has been platted and sold, the special assessments on the portion of land that has not been platted and sold are not fixed and determinable. The reasons for this are (1) until the lands are platted, the number of developable acres within each tract against which the assessments are levied is not determined; (2) the lands are subject to re-plat, which may result in changes in development density and product type; and (3) until the lands are sold it is unclear of the timing of the absorptions. Only after the property has been platted and sold will the final allocations of the special assessments be determined, the final plat be certain, the development density known and the product types confirmed.

4.0 ALLOCATION OF BENEFIT AND ASSESSMENTS

In developing the methodology used for special assessments within the District, two interrelated factors were used:

A. Allocation of Benefit: Each parcel of land, lot and/or unit within the District benefits from the construction and financing of the proposed improvements, represented by the Assessment Area Project.

B. Allocation of Cost/Debt: The special assessments imposed on each parcel of land, lot and/or unit within the District cannot exceed the value of the benefits provided to such parcel of land, lot and/or unit.

The planned improvements comprising the Project is an integrated system of facilities designed to provide benefits to the assessable property within the District as a whole. The Project is intended to work as the total system contained within the capital improvement program, (the "CIP") identified in the Engineer's Report, which will provide special benefits for each unit type within the District. The fair and reasonable method of allocating the benefit to each planned residential unit has been accomplished by assigning an *equivalent residential unit* ("ERU") to each planned unit. Therefore, for the purpose of this Master Report, the proposed land uses will be assigned as follows in **Table 2**. The Project benefit allocation & the bond debt allocation are shown herein on **Table C** and **Table D**.

Table 2 – Equivalent Residential Unit (ERU)

Product Type	# of Units	ERU
Single Family Home	72	1.25
Condos	300	1.00
Apartments	620	0.60
Hotel (Rooms)	240	0.35
Event Space (Square Feet)	58,100	0.0002
Retail (Square Feet)	49,947	0.0003
Community Center (Square Feet)	16,500	0.00
Marina (Boat Slips)	150	0.15
Lagoon (Acre)	1	1.0625

Given the approved land use plan and the type of infrastructure to be funded by the Bonds, this method results in a fair allocation of benefits and an equitable allocation of costs for the Project. The special benefit received and applied to each planned parcel and/or residential dwelling unit/lot as a result of the construction of public infrastructure improvements will exceed the cost of such units allocated to each parcel and/or unit/lot. However, if the future platting or re-platting results in changes in land use or proportion of benefit per acre and/or unit type, this allocation methodology may not be applicable and it may be necessary for the District to revise the allocation methodology.

To the extent land is sold in bulk to a third party, prior to platting, then, the District will assign debt based upon the development rights conveyed by the Developer based upon the *ERU* factors as shown herein.

5.0 COLLECTION OF SPECIAL ASSESSMENTS

The proposed special assessments for the District are planned to be collected through the Uniform Method of Collection described in Chapter 197, Section 197.3632; *Florida Statutes* (“*F.S.*”) for platted lots, or any other legal means available to the District.

Since there are costs associated with the collection of the special assessments (whether by uniform method of collection as authorized under Chapter 197.3632, *F.S.*, or other methods allowed by Florida law), these costs must also be included in the special assessment levy. These costs generally include a 1% collection fee of the County Tax Collector, a 1% service fee of the County Property Appraiser and a 4% discount for early payment of taxes. However, actual collection costs may vary from year to year depending on agreements in place with the County Tax Collector and County Property Appraiser and any statutory changes. These previously described additional costs may be reflected by dividing the annual debt service and maintenance assessment amounts by a factor of 0.94. In the event the special assessments are direct billed, then the collection costs and discounts may not apply.

6.0 FINANCING STRUCTURE

The estimated cost of construction for the Project is $164,253,073.18. The construction program and the costs associated with the District are identified herein on **Table A**.

A portion of the capital improvements comprising the Project is assumed to be financed by the Bonds which, when issued, will be payable from and secured by special assessments levied annually initially

against all assessable properties within the District. Based on the current market conditions the total aggregate principal amount of the Bonds (approximately $217,610,000) for the District is shown herein on **Table B.** The proceeds of the Bonds will provide a maximum of approximately $164,253,073 for acquisition and/or construction related costs. The sizing of the Bonds is assumed to include a debt service reserve fund equal to 100% of the maximum annual debt service, funding a capitalized interest fund and paying issuance costs as shown herein on **Table B.**

7.0 MODIFICATIONS, REVISIONS AND TRUE-UP MECHANISM

Allocation of proposed costs and proposed debt, respectively shown herein on **Table C** and **Table D**, for the infrastructure improvements financed by the District for all or a portion of all costs of the Project (estimated at $164,253,073.18) will, upon platting, be assigned to all units projected to be constructed within the District and benefited by the infrastructure improvements comprising the Project. The estimated annual debt service assessments are shown herein on **Table F**. Based on a Bond size of approximately $217,610,000 at an assumed interest rate of 7.00% the estimated annual debt service on the Bonds will be approximately $17,536,407 which has not been grossed up to include 1% Tax Collector fee, 1% County Property Appraiser fee, and 4% discount for early payment of taxes.

To ensure that each residential unit is assessed no more than their pro-rata amount of the annual non-ad valorem assessments shown herein on **Table F**, the District will be required to perform a "True-Up" analysis, which requires a computation at the time of submission of each plat or re-plat to determine the potential remaining ERUs. The District shall, at the time a plat or re-plat is submitted to the County:

A. Assume that the total number of ERUs, within each parcel, utilized as a basis for this assessment methodology is as described in Table C ("Total Assessable ERUs).

B. Ascertain the number of assessable ERUs, within each parcel, in the proposed plat or re-plat and all prior plats ("Planned Assessable ERUs").

C. Ascertain the current amount of potential remaining ERUs within each Parcel that has not yet been platted ("Remaining Assessable ERUs").

If the Planned Assessable ERUs are equal to the Total Assessable ERUs, no action would be required at that time. However, if the sum of the Planned Assessable ERUs and the Remaining Assessable ERUs are less than the Total Assessable ERUs, the applicable landowner will be obligated by the District to remit to the District an amount of money sufficient to enable the District to retire an amount of Bonds, plus accrued interest, such that the amount of non-ad valorem assessments allocated to each Planned Assessable ERU does not exceed the amount of debt service that would have been allocated thereto, had the total number of Planned Assessable ERUs not changed from what is represented in **Table C.**

All assessments levied run with the land. A determination of a true-up payment shall be based on the terms and provisions of this Master Report, any supplemental report and the applicable assessment resolutions. It is the responsibility of the landowner of record (other than homebuyers unaffiliated with the Developer) to make any required true-up payments that are due. The District will not release any liens on the property for which true-up payments are due until provision for such payment has been satisfied.

8.0 PRELIMINARY ASSESSMENT ROLL

When fully developed, the District will include the land uses in **Table 1.**

9.0 ADDITIONAL STIPULATIONS

Certain financing, development, and engineering data was provided by members of District staff, consultants and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Special District Services, Inc. makes no representations regarding said information beyond restatement of the factual information necessary for compilation of this report.

Special District Services, Inc. does not represent the Shores at Stillwater Community Development District as a Municipal Advisor or Securities Broker nor is Special District Services, Inc. registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Special District Services, Inc. does not provide the Shores at Stillwater Community Development District with financial advisory services or offer investment advice in any form.

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TABLE A

PROJECT COST ESTIMATES

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

	Frontage #1	Frontage #2	Island #1	Island #2	Island #3	Island #4	Island #5	Island #6	Island #7	Total
Potable Water System	$850,646	$410,915	$956,775	$881,470	$745,210	$717,504	$761,189	$834,039	$556,400	$6,714,147
Sanitary Sewer System	$765,025	$296,580	$376,584	$380,695	$363,031	$353,155	$364,095	$298,365	$332,170	$3,529,700
Stormwater Drainage System	$4,957,948	$4,952,692	$617,857	$1,131,700	$507,421	$485,438	$592,587	$1,618,749	$666,989	$15,531,381
Irrigation System	$147,224	$128,334	$34,375	$34,375	$34,375	$34,375	$34,375	$34,375	$34,375	$516,183
Asphalt and Concrete Pavement	$1,191,292	$1,628,137	$446,656	$418,168	$189,654	$174,318	$208,959	$267,487	$842,504	$5,367,176
Earthwork / Site Work	$10,318,450	$8,914,687	$5,849,729	$4,917,924	$5,015,320	$4,638,696	$5,379,194	$6,493,471	$5,072,756	$56,600,226
Electrical Infrastructure	$137,500	$137,500	$27,500	$27,500	$27,500	$27,500	$27,500	$27,500	$48,125	$488,125
Landscaping and Environmental	$821,945	$725,695	$629,445	$629,445	$629,445	$629,445	$629,445	$629,445	$725,695	$6,050,008
Public R/W Improvements	$1,313,318	$1,304,655	$0	$0	$0	$0	$0	$0	$0	$2,617,973
Amenities	$0	$2,731,032	$5,574,630	$4,345,666	$2,638,771	$2,638,771	$2,911,874	$21,873,596	$2,699,502	$45,413,842
Softcosts										$21,424,314
TOTAL*	**$20,503,348**	**$21,230,226**	**$14,513,552**	**$12,766,942**	**$10,150,728**	**$9,699,202**	**$10,909,218**	**$32,077,028**	**$10,978,516**	**$164,253,073**

*10% Contingency factored in to all costs

TABLE B

BOND SIZING

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

	BOND SIZING	
Par Amount	**$ 217,610,000**	*
Debt Service Reserve Fund (DSRF)	$ (17,536,407)	
Capitalized Interest (24 Months)	$ (30,465,400)	
Issuance Costs	$ (1,000,000)	
Underwriter's Discount	$ (4,352,200)	
Rounding	$ (2,920)	
Construction Funds	**$ 164,253,073**	
Bond Interest Rate	7.00%	
Principal Amortization Period (Years)	30	

*Subject to change at final bond pricing

TABLE C

ALLOCATION OF PROJECT COSTS

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

Product	Number of Units by Type	ERU Factor	Total ERUs*	Project Cost Allocation Per Unit Type*	Project Cost Allocation Per Unit*
Single Family Home	72	1.25	90.00	$ 16,332,681	$ 226,843
Condos	300	1.00	300.00	$ 54,442,270	$ 181,474
Apartments	620	0.60	372.00	$ 67,508,415	$ 108,885
Hotel (Rooms)	240	0.35	84.00	$ 15,243,836	$ 63,516
Event Space (Square Feet)	58,100	0.0002	11.62	$ 2,108,731	$ 36
Retail (Square Feet)	49,947	0.0003	14.98	$ 2,719,228	$ 54
Community Center (Square Feet)	16,500	0.00	0.00	$ -	$ -
Marina (Boat Slips)	150	0.15	22.50	$ 4,083,170	$ 27,221
Lagoon	1	10.00	10.00	$ 1,814,742	$ 1,814,742
TOTAL	**125,930**	**N/A**	**905.10**	**$ 164,253,073**	**N/A**

*Rounded

TABLE D

ALLOCATION OF BOND DEBT

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

Product	Number of Units by Type	ERU Factor	Total ERUs*	Bond Debt Allocation Per Unit Type*	Bond Debt Allocation Per Unit*
Single Family Home	72	1.25	90.00	$ 21,638,284	$ 300,532
Condos	300	1.00	300.00	$ 72,127,615	$ 240,425
Apartments	620	0.60	372.00	$ 89,438,243	$ 144,255
Hotel (Rooms)	240	0.35	84.00	$ 20,195,732	$ 84,149
Event Space (Square Feet)	58,100	0.0002	11.62	$ 2,793,743	$ 48
Retail (Square Feet)	49,947	0.0003	14.98	$ 3,602,558	$ 72
Community Center (Square Feet)	16,500	0.00	0.00	$ -	$ -
Marina (Boat Slips)	150	0.15	22.50	$ 5,409,571	$ 36,064
Lagoon	1	10.00	10.00	$ 2,404,254	$ 2,404,254
TOTAL	**125,930**	**N/A**	**905.10**	**$ 217,610,000**	**N/A**

*Rounded

TABLE E

CALCULATION OF ANNUAL DEBT SERVICE

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

		2026 Series Bond Debt	
1	Maximum Annual Debt Service	$ 17,536,407.00	
2	Maximum Annual Debt Service Assessment to be Collected	$ 18,655,752.13	*
3	Total Number of Gross Acres	**47.18**	
4	Maximum Annual Debt Service per Gross Acre	**$395,416.54**	
5	Total Number of Residential Units Planned	**992**	
6	Maximum Annual Debt Service per Unit Type	**See Table F**	

*Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes. Actual amounts may be adjusted to reflect actual County collection costs.

TABLE F

ALLOCATION OF DEBT SERVICE ASSESSMENTS

7 ISLANDS COMMUNITY DEVELOPMENT DISTRICT

Product	Number of Units by Type	ERU Factor	Total ERUs*	**Maximum Annual Debt Assessment Per Unit Type*	**Maximum Annual Debt Assessment Per Unit *
Single Family Home	72	1.25	90.00	$ 1,855,054.78	$ 25,764.65
Condos	300	1.00	300.00	$ 6,183,515.95	$ 20,611.72
Apartments	620	0.60	372.00	$ 7,667,559.78	$ 12,367.03
Hotel (Rooms)	240	0.35	84.00	$ 1,731,384.47	$ 7,214.10
Event Space (Square Feet)	58,100	0.0002	11.62	$ 239,508.18	$ 4.12
Retail (Square Feet)	49,947	0.0003	14.98	$ 308,848.07	$ 6.18
Community Center (Square Feet)	16,500	0.00	0.00	$ -	$ -
Marina (Boat Slips)	150	0.15	22.50	$ 463,763.70	$ 3,091.76
Lagoon (Acre)	1	10.00	10.00	$ 206,117.20	$ 206,117.20
TOTAL	**125,930**	**N/A**	**905.10**	**$ 18,655,752.13**	**N/A**

*Rounded

**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes. Actual amounts may be adjusted to reflect actual County collection costs.

Folio ID#'s and/or Parcel Plat Description	Developable Acreage by Parcel	**Maximum Annual Debt Assessment Per Acre*	Par Debt Per Acre	Total Par Debt
See Exhibit A	47.18	$ 395,416.54	$ 4,612,335.74	**$ 217,610,000**
TOTALS		N/A	N/A	**$ 217,610,000**

*Rounded

**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes. Actual amounts may be adjusted to reflect actual County collection costs.