



***Copper Oaks***  
***Community Development District***

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

**Robert Hillard, Chairman**

**Jeff Ocean, Vice Chairman**

**Gary Longardo, Assistant Secretary**

**Timothy Murphy, Assistant Secretary**

**May 20, 2026**



# Copper Oaks

## Community Development District

### Agenda

Seat 1: Robert Hillard – (C.)	
Seat 4: Jeff Ocean – (V.C.)	
Seat 2: Gary Longardo – (A.S.)	
Seat 5: Open Seat	
Seat 3: Timothy Murphy – (A.S.)	

Wednesday  
May 20, 2026  
5:00p.m.

Copper Oaks Clubhouse  
20699 Three Oaks Parkway, Estero, Florida

[Join the meeting now](#)

Meeting ID: 222 753 899 549 65 and Passcode: c84nw2oC  
1 872-240-4685 and Phone Conference ID: 347 769 317#

1. Roll Call
2. Organizational Matters
  - A. Consideration of Appointment of Supervisor(s) to Unexpired Term(s) of Office – Seat #5 (11/2028)
  - B. Oath of Office for Elected/Newly Appointed Supervisor(s) – **Page 4**
  - C. Election of Officer(s)
3. Approval of the Minutes of the March 18, 2026 Meeting – **Page 5**
4. Public Hearing to Adopt the Fiscal Year 2027 Budget – **Page 13**
  - A. Motion to Open the Public Hearing
  - B. Public Comment and Discussion
  - C. Consideration of **Resolution #2026-02** Annual Appropriation Resolution – **Page 21**
  - D. Consideration of **Resolution #2026-03** Levy of Non Ad Valorem Assessments – **Page 24**
  - E. Motion to Close the Public Hearing
5. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Property Manager
  - D. Manager
    - 1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule – **Page 33**
    - 2) Form 1 Financial Disclosure Due July 1, 2026 – **Page 34**
    - 3) Reminder to Complete Annual Ethics Training by December 31, 2026
    - 4) Number of Registered Voters in the District – **513 – Page 35**

5) Final – Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 36**

6) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 41**

6. Financial Reports

A. Approval of Check Run Summary – **Page 46**

B. Approval of Unaudited Financials – **Page 51**

7. Supervisors Requests and Audience Comments

8. Adjournment

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

# Oath of Office

I, \_\_\_\_\_ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Copper Oaks Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the **Copper Oaks Community Development District**, \_\_\_\_\_ County, Florida.

**Signature:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

\_\_\_\_\_  
**County of Residence:** \_\_\_\_\_

**Telephone #:** \_\_\_\_\_

**E-mail:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Sworn to (or affirmed) before me this \_\_\_\_\_ day of \_\_\_\_\_, by \_\_\_\_\_ whose signature appears hereinabove.

\_\_\_\_\_  
Notary Public State of Florida

\_\_\_\_\_  
Print Name

My Commission expires

Personally known \_\_\_\_\_ or produced identification \_\_\_\_\_

Type of identification \_\_\_\_\_

**MINUTES OF MEETING  
COPPER OAKS  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Copper Oaks Community Development District was held on Wednesday, March 18, 2026, at 5:00 p.m. at 20699 Three Oaks Parkway, Estero, Florida.

Present and constituting a quorum were:

Robert Hillard  
Jeff Ocean  
Gary Longardo

Chairman  
Vice Chairman  
Assistant Secretary

Also present were:

Paul Winkeljohn  
Michael Pawelczyk  
Josh Evans

District Manager  
District Counsel (by phone)  
District Engineer (by phone)

**FIRST ORDER OF BUSINESS**

**Roll Call**

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

**SECOND ORDER OF BUSINESS**

**Organizational Matters**

Mr. Winkeljohn: Let's go through the basics for your meeting today, you do still have an open seat, is there any person to appoint, or we can table this?

Mr. Ocean: Not yet.

Mr. Winkeljohn: Alright, understood.

Mr. Ocean: Let's table it.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the  
April 23, 2025 Meeting**

Mr. Winkeljohn: The minutes from the April 23rd meeting have been circulated, if those are in order a motion to approve would be great.

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, the Minutes of the April 23, 2025, Meeting were approved.

**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution #2026-01 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing**

Mr. Winkeljohn: As you know we always have this meeting at this of the year to start the budget process and resolution #2026-01 is your current proposed budget, no changes from the current is the better way to say it. What we want to do is take any input obviously if you have something, and I don't know of anything, that would change the budget. Right now I think it's been the same for quite a while and we have our project fund so staff recommends no change. If that's the case, the next part is to discuss when to hold the adoption hearing, and we could put it in on May 20th, this time and location if that's acceptable, or after that.

Mr. Ocean: I'm looking at my calendar right now and I think it's fine, May 20th is fine.

Mr. Winkeljohn: Ok, alright.

Mr. Ocean: Everybody here said that's fine.

Mr. Winkeljohn: Ok, great, thank you. Is there a motion to approve resolution #2026-01 setting the date as discussed, May 20th.

On MOTION by Mr. Longardo seconded by Mr. Ocean with all in favor, Resolution #2026-01 approving the Proposed Fiscal Year Budget and setting the Public Hearing on May 20, 2026 at 5:00 p.m. at 20699 Three Oaks Parkway, Estero, Florida was approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2025**

Mr. Winkeljohn: Item No. 5 is your engagement letter with your auditor, as you know we picked the auditor for a bunch of years through the audit selection committee

process, each year you approved the engagement letter with the auditor by motion, is there such a motion.

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, accepting the engagement letter with Grau & Associates to perform the audit for Fiscal Year ending September 30, 2025 was approved.

**SIXTH ORDER OF BUSINESS**

**Acceptance of Audit for Fiscal Year Ending September 30, 2025**

Mr. Winkeljohn: And the good news is we went ahead on your behalf and had the audit started and it's already finished and that ended fiscal year 2025. The audit is a clean audit, you guys have absolutely no indications of any financial issues that were reported in the audit, so congratulations there. Your job as a Board is to accept it as a record by motion.

On MOTION by Mr. Longardo seconded by Mr. Ocean with all in favor, accepting the audit for Fiscal Year ending September 30, 2025 was approved.

**SEVENTH ORDER OF BUSINESS**

**Discussion of Procedures for the General Election**

Mr. Winkeljohn: The next thing, and give me just a second, the Supervisor of Election process has started, and let me go over the seats that are proposed to go on the ballot. Alright, so as you know you have two seats that are up for election, and you probably know this, so Rob's seat and Tim Murphy's seat, seats #1 and #3 are up for election. The qualification period as you may remember is an odd week in June, so that would be June 8th through June 12th, and this is also in your agenda PDF that was emailed to you. It has the phone number, you can call them, and prearrange your candidacy but, the real trick is to make sure you're in the right seat, so Rob, you're seat #1, that's easy to remember but, you don't want to qualify or sign up for the wrong seat.

Mr. Hillard: Thank you.

Mr. Winkeljohn: Ok, and if you have any questions about that you can just reach to me, I'll help you with whatever you need, but you guys are pros, you've done a few times now.

**EIGHTH ORDER OF BUSINESS**                      **Staff Reports**

Mr. Winkeljohn: Item No. 8 is staff reports, and our attorney, Mr. Pawelczyk is online with us as well, so Mike how are you?

**A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure**

Mr. Pawelczyk: I'm good. Just a couple of items for you, so number one would be your Form 1s, I know we'll meet in May and we'll remind you then but, that Form 1 will be due July 1st, and we do it online if you have any questions just let us know, either Paul's office can help you get into your account, and all of you have done this before so it should be relatively easy to file that this year. Part of that requirement, since we haven't met since April of last year is you need to also do your ethics training, just like you did last year and that can be completed sometime within this calendar of 2026, and assuming you did the one for 2025 you'll report that you did complete it as part of your Form 1 filing for 2025. The last item I have is we are going through as an office and a firm to update our fee schedules and for this District, last time we updated our fee structure it was in 2023, we try to look at this every 3 years and I think our current rate is \$275 per hour for partners, and \$225 an hour for associates, we're proposing to increase that to \$300 per hour for partners and \$250 an hour for associates. That increase would not go into effect until the next fiscal year which starts October 1, 2026, so there will be no impact to this year's budget, in fact there's not as much activity on a District like Copper Oaks as there are on some others, so we don't expect this to be any impact on your next year's budget as well. I think Paul can attest that these rates are still significantly lower than any other CDD counsel in the state and we're better than everybody else, at least in my opinion. So, if anyone has any questions we can discuss this at the May meeting if you don't want to approve it today, that's fine, but I would like you to consider it today if you want to, or we can always

move it to the May meeting if you want to, so however you all want to proceed is fine with me. Are there any questions?

Mr. Ocean: No, and I just took a straw vote here and everybody here is fine with accepting it right now.

Mr. Pawelczyk: So, the motion would be to accept the fee adjustment would be in order.

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, accepting the request for adjustment to District Counsel fee structure effective October 1, 2026 was approved.

**B. Engineer**

Mr. Winkeljohn: We have Josh here, he was able to join us today for the engineer's report and I am very excited about his update, so go ahead Josh.

Mr. Evans: Ok, and I've been your CDD engineer for I don't know at least 10 years and one of the things we've always struggled with is the ditch for the outfall location that runs east/west on the south side of the property, and it always had limited conveyance and erosion issues, then in addition to that when the water gets out to Three Oaks, the Three Oaks swale was smaller than the swale that conveyed it, and higher, so it never really had good discharge features. Parallel to that, are firm is the stormwater management engineer from the Village of Estero, we did a stormwater master plan in 2017 and identified the area in and around Copper Oaks to need more regional flood storage because if you were around during Irma we all saw what that can do and how long the water stays up. So, the Village of Estero is very proactive, they went out and one thing I know we didn't like was the school property but, the Village of Estero went out and bought the property with the intention of making it a regional stormwater lake. So, they let us on that land, and my firm is working on a permit to collect the conveyance for Copper Oaks, Villagio, and a couple of other things and let that water go into the regional lake, and then not only that, we're doing an improvement to the swale on Three Oaks that will actually enclose it, an underground box culvert and send that south to Corkscrew Road. So, not only are you going to have to the south of you a big lake that's going to look really nice, we're no longer going to use the

conveyance swale that runs along your property line, and then the discharge features, the hydrology is going to be highly improved so when you have a storm event the stages are down anywhere from different locations to half a foot to a foot for you 100 year flood elevation, so it has regional benefits to Villagio and everyone around you but, when we were putting this in I had a special interest and excitement knowing that the improvements it would make to Copper Oaks. So, we're in the process, we discussed our permit with South Florida Water Management and we still have about another 9 months of permitting to get it finalized but, it's squarely underway and I don't expect anything to stop it from happening.

Mr. Hillard: Josh, this is Rob Hillard and I think we've spoken numerous times about that swale and the effects it's had on my home, just out of curiosity when you say we won't be using that any longer, that will mean if we chose to we can just fill that in?

Mr. Evans: Yes, when we get closer to design of that specific component for the Village we'll have to figure out how that ties in to what the Village has and yes, we would probably backfill it as part of the Village of Estero project and leave like a small depression area that catches the yard drainage and things like that but, it won't be your outfall.

Mr. Hillard: Ok, and that was the next thing I was going to say is, we are ok with, and I know they're going to dig a lake over there, or two lakes, I believe it was, so they're going to need to put some of that material and if they want to put it in that swale, we're more than ok with that.

Mr. Evans: Well, we have a lot of excess dirt and I know a guy, and that might just happen.

Mr. Hillard: That sounds good.

Mr. Ocean: Josh, what do you think the timing is?

Mr. Evans: It's probably a year out from construction.

Mr. Ocean: Ok.

Mr. Evans: So, we'll have all of our permits and then the Village has to come up with the funds to excavate it and they have applied for a grant, and I frankly don't know the status of that but, my understanding is they felt that was imminent to get the grant that would pay for the excavation of it.

Mr. Ocean: Excellent.

Mr. Hillard: That's really good news, thank you.

Mr. Winkeljohn: Josh, any updates to the rendering?

Mr. Evans: No, nothing yet.

Mr. Winkeljohn: Ok.

Mr. Evans: Yes, that rendering is still out there.

Mr. Winkeljohn: Ok, so if I get anything new from Josh I'll circulate it to the Board. Anything else from you Josh?

Mr. Evans: No sir.

Mr. Winkeljohn: Alright, I appreciate it.

**C. Property Manager**

Mr. Winkeljohn: No report from our property manager for today's meeting.

**D. Manager – Final Approval of the FY2024-FY2025 Report Performance Measures and Standards**

Mr. Winkeljohn: Under manager's report, just that we have the annual process of our performance measures, we performed them, and I checked the little boxes, and you would approve it as a record of the District, and we do it again next year. Is there a motion to approve the performance measure and standards document?

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, final approval of the FY2024-FY2025 Report Performance Measures and Standards was approved.

**EIGHTH ORDER OF BUSINESS                      Financial Reports**

**A. Approval of Check Run Summary**

**B. Approval of Unaudited Financials**

Mr. Winkeljohn: And your financial reports are included in your packets, nothing of interest or unusual to report, so Board approval is appreciated by motion.

On MOTION by Mr. Longardo seconded by Mr. Ocean with all in favor, the check run summary and unaudited financials were approved.

**NINTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

Mr. Winkeljohn: That's all I have for you guys today, do you have any questions for staff, or anything I can help with?

Mr. Ocean: I think we're good.

**TENTH ORDER OF BUSINESS**

**Adjournment**

Mr. Winkeljohn: Alright, is there a motion to adjourn?

On MOTION by Mr. Longardo seconded by Mr. Ocean with all in favor, the meeting was adjourned.

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Secretary /Assistant Secretary

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Chairman / Vice Chairman

# *Copper Oaks*

*Community Development District*

*Approved Proposed Budget*  
*FY 2027*



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**Copper Oaks**  
**Community Development District**  
**Approved Proposed Budget**  
**General Fund**

Description	Adopted Budget FY2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
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**REVENUES:**

Special Assessments - On Roll	\$ 114,368	\$ 115,025	\$ 2,081	\$ 117,106	\$ 114,368
Interest income	4,000	2,824	1,176	4,000	3,500
Carry Forward Surplus	31,636	35,959	-	35,959	27,754
<b>TOTAL REVENUES</b>	<b>\$ 150,004</b>	<b>\$ 153,808</b>	<b>\$ 3,256</b>	<b>\$ 157,064</b>	<b>\$ 145,622</b>

**EXPENDITURES:**

**Administrative**

Engineering	\$ 8,500	\$ -	\$ 2,000	\$ 2,000	\$ 5,000
Attorney	6,000	3,470	3,530	7,000	8,000
Annual Audit	5,000	3,600	-	3,600	3,700
Assessment Administration	2,000	2,000	-	2,000	2,100
Dissemination Agent	1,134	662	473	1,134	1,191
Trustee Fees	4,100	-	4,100	4,100	4,500
Management Fees	47,100	27,475	19,625	47,100	49,455
Information Technology	1,134	662	473	1,134	1,191
Website Maintenance	1,134	662	473	1,134	1,202
Telephone	150	-	10	10	-
Postage & Delivery	500	30	40	70	200
Insurance General Liability	8,609	8,295	-	8,295	9,125
Printing & Binding	500	6	25	31	100
Legal Advertising	1,500	-	500	500	500
Other Current Charges	700	859	641	1,500	1,500
Office Supplies	100	0	-	0	-
Dues, Licenses & Subscriptions	175	175	-	175	175
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 88,336</b>	<b>\$ 47,895</b>	<b>\$ 31,889</b>	<b>\$ 79,784</b>	<b>\$ 87,938</b>

**Operations & Maintenance**

**Maintenance**

Field Manager	\$ 2,500	\$ -	\$ -	\$ -	\$ -
Utility-Electric	3,000	1,753	2,300	4,053	5,520
Lake Maintenance	5,328	3,199	2,285	5,484	5,484
Landscape Maintenance	27,840	16,385	11,605	27,990	28,680
Plant Replacement	1,000	-	-	-	-
Irrigation Repairs	8,000	-	3,000	3,000	4,000
Pump System Maintenance	8,000	313	7,687	8,000	8,000
Repair and Maintenance	1,000	-	1,000	1,000	1,000
Contingency	5,000	-	-	-	5,000
<b>TOTAL MAINTENANCE</b>	<b>\$ 61,668</b>	<b>\$ 21,650</b>	<b>\$ 27,877</b>	<b>\$ 49,527</b>	<b>\$ 57,684</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 150,004</b>	<b>\$ 69,545</b>	<b>\$ 59,766</b>	<b>\$ 129,311</b>	<b>\$ 145,622</b>
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<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ -</b>	<b>\$ 84,263</b>	<b>\$ (56,510)</b>	<b>\$ 27,754</b>	<b>\$ -</b>
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Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	129	\$ 53,750.60	\$ 416.67	\$ 416.67	\$ 0.00
Multi Family	163	\$ 67,917.42	\$ 416.67	\$ 416.67	\$ 0.00
<b>Total</b>	<b>292</b>	<b>\$ 121,668.02</b>			
Less: Discounts & Collections 6%		7,300.08			
Net Assessments		<b>114,367.94</b>			

**Copper Oaks**  
**Community Development District**  
**Budget Narrative**  
**FY 2027**

**REVENUES**

**Special Assessments-Tax Roll**

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

**Interest**

The District earns interest on the monthly average collected balance for their investment account.

**Expenditures - Administrative**

**Engineering**

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

**Attorney**

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

**Annual Audit**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated

**Assessment Roll Administration**

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

**Dissemination Agent**

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

**Trustee Fees**

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

**Management Fees**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-SF, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Information Technology**

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – SF, LLC.

**Website Maintenance**

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

**Communication - Telephone**

New internet and Wi-Fi service for Office.

**Postage and Delivery**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Copper Oaks**  
**Community Development District**  
**Budget Narrative**  
**FY 2027**

**Expenditures - Administrative (continued)**

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Other Current Charges**

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Due, Licenses & Subscriptions**

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

**Expenditures - Field**

**Field Manager**

Represents costs for the supervision and on-site management of Copper Oaks Community Development District.

**Lake Maintenance**

Represents costs to maintain the water quality in all the lakes in Copper Oaks Community Development District. The HOA has contracted Allstate Resource Management for a monthly fee of \$457.00. The CDD will reimburse the HOA quarterly.

**Landscape Maintenance**

Scheduled maintenance consists of mowing, edging, blowing, applying pest and disease control chemicals to sod. The HOA has contracted Duval Landscaping for a monthly fee of \$11,949. The CDD will reimburse the HOA 20% of the contracted amounts every quarter.

**Irrigation Repairs**

Miscellaneous irrigation repairs and maintenance. Monthly service is included with the landscape service.

**Pump System Maintenance**

The District has a contract with Hoover Pumping Systems for the annual maintenance of the pump system.

**Repair and Maintenance**

Represents repairs and maintenance of projects.

**Contingency**

Includes any miscellaneous expense related to the maintenance of the common areas.

**Copper Oaks**  
**Community Development District**  
**Approved Proposed Budget**  
**Debt Service Series 2021 Special Assessment Refunding Bonds**

Description	Adopted Budget FY2026	Actuals Thru 4/30/26	Projected Next 5 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
<b>REVENUES:</b>					
Special Assessments-On Roll	\$ 251,091	\$ 252,240	\$ 4,568	\$ 256,809	\$ 251,091
Interest Earnings	3,500	3,926	2,074	6,000	3,000
Carry Forward Surplus <sup>(1)</sup>	62,405	72,455	-	72,455	82,344
<b>TOTAL REVENUES</b>	<b>\$ 316,996</b>	<b>\$ 328,621</b>	<b>\$ 6,642</b>	<b>\$ 335,264</b>	<b>\$ 336,435</b>
<b>EXPENDITURES:</b>					
Interest - 11/1	\$ 32,460	\$ 32,460	\$ -	\$ 32,460	\$ 26,730
Interest - 5/1	32,460	-	32,460	32,460	26,730
Principal - 5/1	188,000	-	188,000	188,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 252,920</b>	<b>\$ 32,460</b>	<b>\$ 220,460</b>	<b>\$ 252,920</b>	<b>\$ 253,460</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$ 64,076</b>	<b>\$ 296,161</b>	<b>\$ (213,818)</b>	<b>\$ 82,344</b>	<b>\$ 82,975</b>

<sup>(1)</sup> Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27 \$ 23,730

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	129	\$ 120,744.00	\$ 936.00	\$ 936.00	\$ -
Multi Family	163	\$ 146,374.00	\$ 898.00	\$ 898.00	\$ -
<b>Total</b>	<b>292</b>	<b>\$ 267,118.00</b>			
Less: Discounts & Collections 6%		16,027.08			
Net Assessments		<u><u>\$ 251,090.92</u></u>			

**Copper Oaks**  
**Community Development District**  
**AMORTIZATION SCHEDULE**  
**Debt Service Series 2021 Special Assessment Refunding Bonds**

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/21	\$ 2,864,000	3.000%	\$ -	\$ 26,969	\$ 26,969
05/01/22	2,864,000	3.000%	167,000	42,960	
11/01/22	2,697,000	3.000%	-	40,455	250,415
05/01/23	2,697,000	3.000%	172,000	40,455	
11/01/23	2,525,000	3.000%	-	37,875	250,330
05/01/24	2,525,000	3.000%	178,000	37,875	
11/01/24	2,347,000	3.000%	-	35,205	251,080
05/01/25	2,347,000	3.000%	183,000	35,205	
11/01/25	2,164,000	3.000%	-	32,460	250,665
05/01/26	2,164,000	3.000%	188,000	32,460	
11/01/26	1,976,000	3.000%	-	29,640	250,100
05/01/27	1,976,000	3.000%	194,000	29,640	
11/01/27	1,782,000	3.000%	-	26,730	250,370
05/01/28	1,782,000	3.000%	200,000	26,730	
11/01/28	1,582,000	3.000%	-	23,730	250,460
05/01/29	1,582,000	3.000%	206,000	23,730	
11/01/29	1,376,000	3.000%	-	20,640	250,370
05/01/30	1,376,000	3.000%	212,000	20,640	
11/01/30	1,164,000	3.000%	-	17,460	250,100
05/01/31	1,164,000	3.000%	219,000	17,460	
11/01/31	945,000	3.000%	-	14,175	250,635
05/01/32	945,000	3.000%	226,000	14,175	
11/01/32	719,000	3.000%	-	10,785	250,960
05/01/33	719,000	3.000%	232,000	10,785	
11/01/33	487,000	3.000%	-	7,305	250,090
05/01/34	487,000	3.000%	240,000	7,305	
11/01/34	247,000	3.000%	-	3,705	251,010
05/01/35	247,000	3.000%	247,000	3,705	250,705
<b>Total</b>			<b>\$2,864,000</b>	<b>\$670,259</b>	<b>\$3,534,259</b>

**Copper Oaks**  
**Community Development District**  
**Non-Ad Valorem Assessments Comparison**  
**2026-2027**

Neighborhood	Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
		FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
Single Family	129	<b>\$416.67</b>	\$416.67	<b>\$0.00</b>	<b>\$936.00</b>	\$936.00	\$0.00	<b>\$1,352.67</b>	\$1,352.67	\$0.00
Multi Family	163	<b>\$416.67</b>	\$416.67	<b>\$0.00</b>	<b>\$898.00</b>	\$898.00	\$0.00	<b>\$1,314.67</b>	\$1,314.67	\$0.00
Total	292									

**RESOLUTION 2026-02**  
**[FY 2027 APPROPRIATION RESOLUTION]**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“FY 2027”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Copper Oaks Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. RECITALS**

The foregoing recitals are hereby incorporated as findings of fact of the Board.

## SECTION 2. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Copper Oaks Community Development District for the Fiscal Year Ending September 30, 2027."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

## SECTION 3. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

## SECTION 4. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District’s website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

**SECTION 5. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 20<sup>th</sup> DAY OF May, 2026.**

ATTEST:

**COPPER OAKS COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary / Assistant Secretary

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Chair / Vice Chair

**Exhibit A:** FY 2027 Budget

**RESOLUTION 2026-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Copper Oaks Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

**WHEREAS**, the District is located in [Lee County, Florida](#) (the “County”); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“Adopted Budget”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“Fiscal Year 2027”), attached hereto as Exhibit A and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a special and peculiar benefit to lands within the District; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose non-ad valorem special assessments (the “Assessments”) on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the Assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such Assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Copper Oaks Community Development District (“Assessment Roll”) attached to this Resolution as Exhibit B and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. RECITALS.** The foregoing recitals are hereby incorporated as findings of fact of the Board.

**SECTION 2. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that the provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the Assessments. The allocation of the Assessments to the specially benefitted lands, as shown in Exhibits A and B, is hereby found to be fair and reasonable.

**SECTION 3. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection

of non-ad valorem special assessments, an Assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance Assessments.

**SECTION 4. COLLECTION.** The collection of the operation and maintenance special Assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on Exhibits A and B. The decision to collect non-ad valorem special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect such special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 5. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as Exhibit B, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 6. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 7. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 8. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 20<sup>th</sup> day of May 2026.

ATTEST:

**COPPER OAKS COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chair / Vice Chair

**Exhibit A:** Adopted Budget for Fiscal Year 2027

**Exhibit B:** Assessment Roll









Parcel Id	2026 Maintenance Assessment on Tax Roll*	2026 Debt Assessment on Tax Roll*	Site Address
26-46-25-32-00000.1490	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 149
26-46-25-32-00000.1500	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 150
26-46-25-32-00000.1510	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 151
26-46-25-32-00000.1520	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 152
26-46-25-32-00000.1530	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 153
26-46-25-32-00000.1540	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 154
26-46-25-32-00000.1550	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 155
26-46-25-32-00000.1560	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 156
26-46-25-32-00000.1570	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 157
26-46-25-32-00000.1580	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 158
26-46-25-32-00000.1590	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 159
26-46-25-32-00000.1600	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 160
26-46-25-32-00000.1610	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 161
26-46-25-32-00000.1620	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 162
26-46-25-32-00000.1630	\$416.67	\$898.00	COPPER OAKS TOWNHOMESDESC INST#2007-48017LOT 163
<b>Total</b>	<b>\$121,667.64</b>	<b>\$267,118.00</b>	

\* Includes 6% gross up for early discounts and County collection fees.

**BOARD OF SUPERVISORS MEETING DATES  
COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2026/2027**

The Board of Supervisors of the Copper Oaks Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at **the Copper Oaks Clubhouse 20699 Three Oaks Parkway, Estero, Florida at 5:00 PM** on the third Wednesday of each month as follows:

October 21, 2026  
November 18, 2026  
December 16, 2026  
January 20, 2027  
February 17, 2027  
March 17, 2027  
April 21, 2027  
May 19, 2027  
June 16, 2027  
July 21, 2027  
August 18, 2027  
September 15, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at <http://www.copperoakscdd.com>

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. 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 Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting 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.

Paul Winkeljohn  
Manager

# Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The [?] links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message "Form Available Soon". When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to "View Form" for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel 

Suborganization ▼ Board of Supervisors ▼

PID	FORM YEAR	NAME <sup>^</sup>	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
254930	2025	Robert A Hillard	• Copper Oaks Community Development District - Board of Supervisors <span>[?]</span>	Form 1 with COE <span>[?]</span>	✘ Form 1 Not Filed	<a href="#">View Filings</a>
275278	2025	Gary Longardo	• Copper Oaks Community Development District - Board of Supervisors <span>[?]</span>	Form 1 with COE <span>[?]</span>	✘ Form 1 Not Filed	<a href="#">View Filings</a>
280490	2025	Timothy Murphy	• Copper Oaks Community Development District - Board of Supervisors <span>[?]</span>	Form 1 with COE <span>[?]</span>	✘ Form 1 Not Filed	<a href="#">View Filings</a>
275279	2025	Jeff Ocean	• Copper Oaks Community Development District - Board of Supervisors <span>[?]</span>	Form 1 with COE <span>[?]</span>	✘ Form 1 Not Filed	<a href="#">View Filings</a>

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Rows per page: 25 ▾

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[Back](#)

# GOVERNMENTAL MANAGEMENT SERVICES

5385 N. NOB HILL RD.  
SUNRISE FL 33351

Lee County – Community Development Districts  
FLORIDA

04/15/2026

NAME OF COMMUNITY DEVELOPMENT DISTRICT	NUMBER OF REGISTERED VOTERS AS OF 04/15/2026
Bonita Village	22
Copper Oaks	513
Mirada	272
Portofino Springs	266
Portofino Vineyards	277

Tammy Lipa – Voice: 239-533-6329  
Email: [tlipa@lee.vote](mailto:tlipa@lee.vote)

Send to: Jennifer McConnell [jmcconnell@gmssf.com](mailto:jmcconnell@gmssf.com) Phone: 954-721-8681 x203



## Memorandum

**To:** Copper Oaks Board of Supervisors

**From:** District Management

**Date:** May 20, 2026

**RE:** HB7013 – Special Districts Performance Measures and Standards-FINAL Report

---

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2025 legislative session. Starting on October 1, 2025, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

**Exhibit A:**  
Goals, Objectives and Annual Reporting Form

# Copper Oaks Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2025 – September 30, 2026

## **1. Community Communication and Engagement**

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes  No

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

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

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes  No

### **Goal 1.3: Access to Records Compliance**

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

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

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

**Achieved:** Yes  No

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes  No

### **Goal 2.2: District Infrastructure and Facilities Inspections**

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

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

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

**Achieved:** Yes  No

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

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

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

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

**Achieved:** Yes  No

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

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

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

**Achieved:** Yes  No

**Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD’s website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes  No

Chair/Vice Chair: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Copper Oaks Community Development District

Date: \_\_\_\_\_

District Manager: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Copper Oaks Community Development District

Date: \_\_\_\_\_



## **Memorandum**

**To:** Copper Oaks Board of Supervisors

**From:** District Management

**Date:** May 20, 2026

**RE:** HB7013 – Special Districts Performance Measures and Standards

---

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2026 legislative session. Starting on October 1, 2026, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

**Exhibit A:**  
Goals, Objectives and Annual Reporting Form

# Copper Oaks Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

## 1. Community Communication and Engagement

### **Goal 1.1: Public Meetings Compliance**

**Objective:** Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

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

**Standard:** A minimum of three board meetings were held during the Fiscal Year.

**Achieved:** Yes  No

### **Goal 1.2: Notice of Meetings Compliance**

**Objective:** Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

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

**Standard:** 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

**Achieved:** Yes  No

### **Goal 1.3: Access to Records Compliance**

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

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

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

**Achieved:** Yes  No

## **2. Infrastructure and Facilities Maintenance**

### **Goal 2.1: Field Management and/or District Management Site Inspections**

**Objective:** Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

**Measurement:** Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

**Standard:** 100% of site visits were successfully completed as described within district management services agreement

**Achieved:** Yes  No

### **Goal 2.2: District Infrastructure and Facilities Inspections**

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

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

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

**Achieved:** Yes  No

## **3. Financial Transparency and Accountability**

### **Goal 3.1: Annual Budget Preparation**

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

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

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

**Achieved:** Yes  No

### **Goal 3.2: Financial Reports**

**Objective:** Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

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

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

**Achieved:** Yes  No

**Goal 3.3: Annual Financial Audit**

**Objective:** Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

**Standard:** Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

**Achieved:** Yes  No

Chair/Vice Chair: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Copper Oaks Community Development District

Date: \_\_\_\_\_

District Manager: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Copper Oaks Community Development District

Date: \_\_\_\_\_

**Copper Oaks**  
COMMUNITY DEVELOPMENT DISTRICT

Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
3/1 - 3/31/26	1171	\$4,209.98
4/1 - 4/30/26	1172-1175	\$15,316.12
<b>TOTAL CHECKS</b>		<b>\$19,526.10</b>

  

<i>Date</i>	<i>ACH</i>	<i>Amount</i>
3/1 - 3/31/26	80008	\$80.23
4/1 - 4/30/26	80009	\$37.83
<b>TOTAL ACH</b>		<b>\$118.06</b>
<b>TOTAL</b>		<b>\$19,644.16</b>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/10/26	00008	3/01/26 268	202603 301-51300-34000		*	3,925.00	
		MAR 26 -	MGMT FEES				
		3/01/26 268	202603 301-51300-34100		*	94.50	
		MAR 26 -	COMPUTER TIME				
		3/01/26 268	202603 301-51300-31300		*	94.50	
		MAR 26 -	DISSEMINATION				
		3/01/26 268	202603 301-51300-49500		*	94.50	
		MAR 26 -	WEBSITE ADMIN				
		3/01/26 268	202603 301-51300-42000		*	1.48	
		MAR 26 -	POSTAGE				
GMS-SO FLORIDA, LLC							4,209.98 001171
-----							
TOTAL FOR BANK A						4,209.98	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/10/26	00040	2/28/26 99722-50	202602 302-53800-43000		IRRIG 1/29-2/28/26	*	80.23	
-----								80.23 080008
TOTAL FOR BANK Z							80.23	
TOTAL FOR REGISTER							4,290.21	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/08/26	00004	2/28/26 197541	202602 301-51300-31500	BILLING COCHRAN, P.A.	*	400.00	400.00 001172
4/08/26	00008	4/01/26 269	202604 301-51300-34000		*	3,925.00	
		APR 26 - MGMT FEES					
		4/01/26 269	202604 301-51300-34100		*	94.50	
		APR 26 - COMPUTER TIME					
		4/01/26 269	202604 301-51300-31300		*	94.50	
		APR 26 - DISSEMINATION					
		4/01/26 269	202604 301-51300-49500		*	94.50	
		APR 26 - WEBSITE ADMIN					
		4/01/26 269	202604 301-51300-42000		*	1.90	
		APR 26 - POSTAGE					
				GMS-SO FLORIDA, LLC			4,210.40 001173
4/15/26	00004	3/31/26 198010	202603 301-51300-31500	BILLING COCHRAN, P.A.	*	797.50	797.50 001174
		LEGAL SV THRU 3/31/26					
4/15/26	00011	4/15/26 04152026	202604 300-20700-10100	COPPER OAKS CDD C/O US BANK	*	9,908.22	9,908.22 001175
		TXFER TAX COLLECTIONS					
TOTAL FOR BANK A						15,316.12	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
4/08/26	00040	3/31/26 99722-50	202603 302-53800-43000		IRRIG 2/28-3/31/26	*	37.83	
								FPL (AUTO PAY) 37.83 080009
-----							TOTAL FOR BANK Z	37.83
							TOTAL FOR REGISTER	15,353.95

***Copper Oaks***  
***Community Development District***

***Unaudited Financial Reporting***  
***April 30, 2026***



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**Copper Oaks**  
**Community Development District**  
**Combined Balance Sheet**  
**April 30, 2026**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account	\$ 5,447	\$ -	\$ -	\$ 5,447
<u>Investments:</u>				
Stateboard of Administration	150,400	-	-	150,400
<u>Series 2021</u>				
Reserve	-	25,108	-	25,108
Revenue	-	296,162	-	296,162
Acquisition	-	-	108,940	108,940
<b>Total Assets</b>	<b>\$ 155,847</b>	<b>\$ 321,270</b>	<b>\$ 108,940</b>	<b>\$ 586,057</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 8,335	\$ -	\$ -	\$ 8,335
Accrued Expenses	2,816	-	-	2,816
<b>Total Liabilities</b>	<b>\$ 11,151</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,151</b>
<b>Fund Balance:</b>				
Restricted for:				
Debt Service	\$ -	\$ 321,270	\$ -	\$ 321,270
Capital Project			108,940	108,940
Assigned for:				
Unassigned	144,696	-	-	144,696
<b>Total Fund Balances</b>	<b>\$ 144,696</b>	<b>\$ 321,270</b>	<b>\$ 108,940</b>	<b>\$ 574,906</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 155,847</b>	<b>\$ 321,270</b>	<b>\$ 108,940</b>	<b>\$ 586,057</b>

**Copper Oaks**  
**Community Development District**  
**General Fund**

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 114,368	\$ 114,368	\$ 115,025	\$ 657
Interest Income	4,000	2,333	2,824	491
<b>Total Revenues</b>	<b>\$ 118,368</b>	<b>\$ 116,702</b>	<b>\$ 117,849</b>	<b>\$ 1,148</b>
<b>Expenditures:</b>				
<b>General &amp; Administrative:</b>				
Engineering	\$ 8,500	\$ 4,958	\$ -	\$ 4,958
Attorney	6,000	3,500	3,470	30
Annual Audit	5,000	5,000	3,600	1,400
Assessment Administration	2,000	2,000	2,000	-
Dissemination Agent	1,134	662	662	0
Trustee Fees	4,100	-	-	-
Management Fees	47,100	27,475	27,475	0
Information Technology	1,134	662	662	0
Website Maintenance	1,134	662	662	0
Telephone	150	88	-	88
Postage & Delivery	500	292	30	262
Insurance General Liability	8,609	8,609	8,295	314
Printing & Binding	500	292	6	286
Legal Advertising	1,500	875	-	875
Other Current Charges	700	408	859	(451)
Office Supplies	100	58	0	58
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 88,336</b>	<b>\$ 55,714</b>	<b>\$ 47,895</b>	<b>\$ 7,820</b>
<b>Operations &amp; Maintenance</b>				
<b>Field Expenditures</b>				
Field Manager	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
Utility-Electric	3,000	1,750	1,753	(3)
Lake Maintenance	5,328	3,108	3,199	(91)
Landscape Maintenance	27,840	16,240	16,385	(145)
Plant Replacement	1,000	583	-	583
Irrigation Repairs	8,000	4,667	-	4,667
Pump System Maintenance	8,000	4,667	313	4,354
Repair and Maintenance	1,000	583	-	583
Contingency	5,000	2,917	-	2,917
<b>Subtotal Field Expenditures</b>	<b>\$ 61,668</b>	<b>\$ 35,973</b>	<b>\$ 21,650</b>	<b>\$ 14,323</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 61,668</b>	<b>\$ 35,973</b>	<b>\$ 21,650</b>	<b>\$ 14,323</b>
<b>Total Expenditures</b>	<b>\$ 150,004</b>	<b>\$ 91,687</b>	<b>\$ 69,545</b>	<b>\$ 22,143</b>
<b>Excess (Deficiency) of Revenues over Expenditure</b>	<b>\$ (31,636)</b>	<b>\$ 25,014</b>	<b>\$ 48,305</b>	<b>\$ 23,290</b>
<b>Net Change in Fund Balance</b>	<b>\$ (31,636)</b>	<b>\$ 25,014</b>	<b>\$ 48,305</b>	<b>\$ 23,290</b>
<b>Fund Balance - Beginning</b>	<b>\$ 31,636</b>		<b>\$ 96,392</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 144,696</b>	

# Copper Oaks

## Community Development District

### Debt Service Fund Series 2021

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/26	Thru 04/30/26	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 251,091	\$ 251,091	\$ 252,240	\$ 1,149
Interest Income	3,500	2,042	3,926	1,884
<b>Total Revenues</b>	<b>\$ 254,591</b>	<b>\$ 253,133</b>	<b>\$ 256,166</b>	<b>\$ 3,034</b>
<b>Expenditures:</b>				
Interest 11/1	\$ 32,460	\$ 32,460	\$ 32,460	\$ -
Interest - 5/1	32,460	-	-	-
Principal - 5/1	188,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 252,920</b>	<b>\$ 32,460</b>	<b>\$ 32,460</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditure</b>	<b>\$ 1,671</b>	<b>\$ 220,673</b>	<b>\$ 223,706</b>	<b>\$ 3,034</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,671</b>	<b>\$ 220,673</b>	<b>\$ 223,706</b>	<b>\$ 3,034</b>
<b>Fund Balance - Beginning</b>	<b>\$ 66,164</b>		<b>\$ 97,563</b>	
<b>Fund Balance - Ending</b>	<b>\$ 67,835</b>		<b>\$ 321,270</b>	

**Copper Oaks**  
**Community Development District**  
**Capital Projects Fund Series 2021**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending April 30, 2026**

	Adopted Budget	Prorated Budget Thru 04/30/26	Actual Thru 04/30/26	Variance
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ 2,313	\$ 2,313
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,313</b>	<b>\$ 2,313</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,313</b>	<b>\$ 2,313</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,313</b>	<b>\$ 2,313</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,627</b>	<b>\$ -</b>
<b>Fund Balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,940</b>	<b>\$ -</b>

**Copper Oaks**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Special Assessments - Tax Roll	\$ 114	\$ 9,254	\$ 95,009	\$ 2,456	\$ 3,679	\$ 1,241	\$ 3,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,025
Interest Income	292	255	347	492	456	502	481	-	-	-	-	-	2,824
<b>Total Revenues</b>	<b>\$ 405</b>	<b>\$ 9,509</b>	<b>\$ 95,356</b>	<b>\$ 2,949</b>	<b>\$ 4,135</b>	<b>\$ 1,743</b>	<b>\$ 3,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 117,849</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	400	1,073	400	400	400	798	-	-	-	-	-	-	3,470
Annual Audit	-	3,600	-	-	-	-	-	-	-	-	-	-	3,600
Assessment Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Dissemination Agent	95	95	95	95	95	95	95	-	-	-	-	-	662
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,925	3,925	3,925	3,925	3,925	3,925	3,925	-	-	-	-	-	27,475
Information Technology	95	95	95	95	95	95	95	-	-	-	-	-	662
Website Maintenance	95	95	95	95	95	95	95	-	-	-	-	-	662
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	7	5	1	11	1	1	2	-	-	-	-	-	30
Insurance General Liability	8,295	-	-	-	-	-	-	-	-	-	-	-	8,295
Printing & Binding	-	6	0	-	-	-	-	-	-	-	-	-	6
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	-	383	101	88	92	106	90	-	-	-	-	-	859
Office Supplies	-	-	-	0	-	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	-	175	-	-	-	-	-	-	-	-	-	-	175
<b>Total General &amp; Administrative</b>	<b>\$ 14,911</b>	<b>\$ 9,450</b>	<b>\$ 4,711</b>	<b>\$ 4,708</b>	<b>\$ 4,702</b>	<b>\$ 5,113</b>	<b>\$ 4,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,895</b>
<b>Operations &amp; Maintenance</b>													
<b>Field Expenditures</b>													
Field Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility-Electric	337	375	432	453	80	38	38	-	-	-	-	-	1,753
Lake Maintenance	457	457	457	457	457	457	457	-	-	-	-	-	3,199
Landscape Maintenance	2,320	2,390	2,390	2,321	2,321	2,321	2,321	-	-	-	-	-	16,385
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump System Maintenance	-	313	-	-	-	-	-	-	-	-	-	-	313
Repair and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Field Expenditures</b>	<b>\$ 3,114</b>	<b>\$ 3,535</b>	<b>\$ 3,279</b>	<b>\$ 3,231</b>	<b>\$ 2,858</b>	<b>\$ 2,816</b>	<b>\$ 2,816</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,650</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 3,114</b>	<b>\$ 3,535</b>	<b>\$ 3,279</b>	<b>\$ 3,231</b>	<b>\$ 2,858</b>	<b>\$ 2,816</b>	<b>\$ 2,816</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,650</b>
<b>Total Expenditures</b>	<b>\$ 18,025</b>	<b>\$ 12,984</b>	<b>\$ 7,990</b>	<b>\$ 7,939</b>	<b>\$ 7,561</b>	<b>\$ 7,929</b>	<b>\$ 7,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,545</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (17,620)</b>	<b>\$ (3,475)</b>	<b>\$ 87,366</b>	<b>\$ (4,990)</b>	<b>\$ (3,426)</b>	<b>\$ (6,186)</b>	<b>\$ (3,364)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,305</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (17,620)</b>	<b>\$ (3,475)</b>	<b>\$ 87,366</b>	<b>\$ (4,990)</b>	<b>\$ (3,426)</b>	<b>\$ (6,186)</b>	<b>\$ (3,364)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,305</b>

**Copper Oaks**  
**Community Development District**  
**Long Term Debt Report**

<b>Series 2021, Special Assessment Refunding and Improvement Bonds</b>		
Interest Rate:	3.00%	
Maturity Date:	5/1/2035	
Reserve Fund Definition	10% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$25,108	
Reserve Fund Balance	25,108	
Bonds Outstanding - 7/8/21		\$2,864,000
Less: Principal Payment - 5/1/22		(\$167,000)
Less: Principal Payment - 5/1/23		(\$172,000)
Less: Principal Payment - 5/1/24		(\$178,000)
Less: Principal Payment - 5/1/25		(\$183,000)
<b>Current Bonds Outstanding</b>		<b>\$2,164,000</b>

**Copper Oaks**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts - Lee County**  
**Fiscal Year 2026**

Gross Assessments \$ 121,667.64 \$ 267,118.00 \$ 388,785.64  
 Net Assessments \$ 114,367.58 \$ 251,090.92 \$ 365,458.50

**ON ROLL ASSESSMENTS**

allocation in % 31.29% 68.71% 100.00%

Date	Distribution	Gross Amount	Discount/ Penalty	Commission	Interest	Net Receipts	O&M Portion	2021 Debt Service	Total
10/31/25	unused fees	\$ -	\$ -	\$ (113.70)	\$ -	\$ 113.70	\$ 113.70	\$ -	\$ 113.70
11/10/25	10/01-10/31/25	1,933.44	101.50	537.28	-	1,294.66	405.15	889.51	1,294.66
11/21/25	11/01-11/14/25	29,454.74	1,178.26	-	-	28,276.48	8,848.92	19,427.56	28,276.48
12/09/25	11/15-11/30/25	241,299.27	9,652.47	-	-	231,646.80	72,492.18	159,154.62	231,646.80
12/22/25	12/01-12/15/25	74,911.81	2,959.73	-	-	71,952.08	22,516.88	49,435.20	71,952.08
01/14/26	12/16-12/31/25	8,040.02	254.73	-	-	7,785.29	2,436.35	5,348.94	7,785.29
01/13/26	unused fees	-	-	(19.97)	-	19.97	19.97	-	19.97
02/11/26	01/01-01/31/26	12,022.03	267.11	-	-	11,754.92	3,678.62	8,076.30	11,754.92
03/11/26	02/01-02/28/26	4,020.01	53.73	-	-	3,966.28	1,241.22	2,725.06	3,966.28
04/15/26	03/01-03/31/26	10,454.97	-	-	-	10,454.97	3,271.81	7,183.16	10,454.97
<b>TOTAL</b>		<b>\$ 382,136.29</b>	<b>\$ 14,467.53</b>	<b>\$ 403.61</b>	<b>\$ -</b>	<b>\$ 367,265.15</b>	<b>\$ 115,024.80</b>	<b>\$ 252,240.35</b>	<b>\$ 367,265.15</b>

<b>98.29%</b>	<b>Percent Collected</b>
<b>\$ 6,649.35</b>	<b>Balance Remaining to Collect</b>