



Copper Oaks Community Development District

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Robert Hillard, Chairman

Jeff Ocean, Vice Chairman

Gary Longardo, Assistant Secretary

Timothy Murphy, Assistant Secretary

October 21, 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
October 21, 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 3**
 - C. Election of Officer(s) – Resolution – **Page 4**
3. Approval of the Minutes of the May 20, 2026 Meeting – **Page 6**
4. Approval of Grant of Drainage, Access, & Maintenance Easement to Village of Estero – **Page 23**
5. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 – **Page 38**
6. Staff Reports
 - A. Attorney – Memorandum – 2026 Legislative Update – **Page 43**
 - B. Engineer
 - C. Property Manager
 - D. Manager
7. Financial Reports
 - A. Approval of Check Run Summary – **Page 49**
 - B. Approval of Unaudited Financials – **Page 60**
8. Supervisors Requests and Audience Comments
9. 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 _____

RESOLUTION 202__ - __

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT ELECTING OFFICERS OF THE COPPER OAKS COMMUNITY DEVELOPMENT DISTRICT PURSUANT TO SECTION 190.006(6), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to the requirements of Section 190.006(6), *Florida Statutes*, the Board of Supervisors of the **Copper Oaks Community Development District** (the "Board") desires to elect the below recited persons to the offices specified.

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

Section 1. The following persons are elected to the Copper Oaks Community Development District offices below, to wit:

OFFICE	OFFICER	SEAT	SUPERVISOR TERM*
Chairman		GE Seat	Term Expires: 11-202
Vice Chairman		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Assistant Secretary		GE Seat	Term Expires: 11-202
Treasurer	Patti Powers	GMS - SF	N/A
Assistant Treasurer	Sharyn Henning	GMS - SF	N/A
Secretary	Paul Winkeljohn	GMS - SF	N/A
Assistant Secretary	_____	GMS - SF	N/A

* Denotes the term of the Supervisor for informational purposes, not the term of the District office. The election of officers may occur upon and at the discretion of the Board and shall occur as soon as practicable after each election or appointment to the Board. Section 190.006, *Florida Statutes*.

Section 2. All sections, or parts thereof, which conflict herewith, are, to the extent of such conflict, superseded and repealed. In the event that any portion of this Resolution is found

to be unconstitutional or improper, it shall be severed herein and shall not affect the validity of the remaining portions of this Resolution.

Section 3. This Resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED BY THE BOARD OF SUPERVISORS OF THE COPPER OAKS
COMMUNITY DEVELOPMENT DISTRICT, THIS ____DAY OF _____, 202__.**

**COPPER OAKS COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Chairman / Vice Chairman

Print name: _____
Secretary / Assistant Secretary

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, May 20, 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
Timothy Murphy

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary

Also present were:

Paul Winkeljohn
Michael Pawelczyk

District Manager
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

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)**
- C. Election of Officers**

Mr. Winkeljohn: As you know you have a vacancy, is there anyone that you want to appoint or table this for another time?

Mr. Ocean: Let's table it for one month.

Mr. Winkeljohn: Very good.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the March 18, 2025 Meeting

Mr. Winkeljohn: Your minutes from your March 18th meeting are part of the package, if those are ok a motion is welcomed.

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, the Minutes of the March 18, 2025, Meeting were approved.

FOURTH ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Mr. Winkeljohn: The main reason for today's meeting is the public hearing, we need a motion to open the public hearing.

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, opening the Public Hearing was approved.

B. Public Comment and Discussion

C. Consideration of Resolution #2026-02 Annual Appropriation Resolution

Mr. Winkeljohn: At this time we would have public comment if anyone were there and from my angle there is no one there, and so this budget presentation is simply the fact that we're not changing the assessments and it's the same budget we've had for several years and staff is recommending resolution #2026-02 to be approved by motion.

On MOTION by Mr. Longardo seconded by Mr. Ocean with all in favor, Resolution #2026-02 the Annual Appropriation Resolution was approved.

D. Consideration of Resolution #2026-03 Levy of Non Ad Valorem Assessments

Mr. Winkeljohn: And the collection method is embodied in resolution #2026-03 which is the Non Ad Valorem Assessment process on the county tax roll, a motion to approve that method would be welcomed.

On MOTION by Mr. Murphy seconded by Mr. Longardo with all in favor, Resolution #2026-03 Levy of Non Ad Valorem Assessments was approved.

E. Motion to Close the Public Hearing

Mr. Winkeljohn: Alright, so a motion to close the public hearing.

On MOTION by Mr. Ocean seconded by Mr. Longardo with all in favor, closing the Public Hearing was approved.

FIFTH ORDER OF BUSINESS

Consideration of Grant of Drainage, Access, & Maintenance Easement to Village of Estero

SIXTH ORDER OF BUSINESS

Staff Reports

Mr. Winkeljohn: That brings us to staff reports, Mike do you have anything for our friends today, and you can take the easement item also if you want while we're here.

A. Attorney

Mr. Pawelczyk: I do not have anything other than the easement, is that where we are in the agenda items?

Mr. Winkeljohn: We can cover it now, yes.

Mr. Pawelczyk: Ok, so first I know very little about this other than, I think I've visited this part of the community with Rob, and that was probably 10 years ago at least. So, earlier this week the Village sent an easement out and was asking who will sign it on behalf of the District, so they sent this draft easement, I had some comments and questions, some for Paul, some probably for the Board, and a couple of items that are missing in this easement are the referenced exhibits, one of which would be the description of the property for the easement area is really kind of what I want to know what that easement area is. So, usually they'll have a sketch and legal description of that, I guess they're working on it because it mentions exhibit A and B.

Mr. Winkeljohn: Yes, and he said he hasn't gotten it back from the surveyor yet.

Mr. Pawelczyk: And the Village doesn't have it yet either, so I think they're still waiting on that.

Mr. Hillard: And we'd like answer to those questions as far as how close to the homes it is.

Mr. Ocean: And I didn't mean to cut you off Mike, I still want to hear your thoughts, I see your notes but, after you're done, send it back in a nice little envelope and saying, thank you, send it to us complete so we can review it because it's not complete.

Mr. Pawelczyk: Well, we sent these comments to, I sent them to Paul and Josh Evans, the engineer, and to the Village counsel simultaneously to try to move this along and indicated that, no matter what my comments are so far, I may have more after we see the exhibits and I noted that the Board of Supervisors, the District engineer and the District manager had not yet provided comments. So, I just tried to move it along a little bit and that was the only purpose because it was my understanding that this is important to you all, so I kind of jumped on it when it came in two days ago I think.

Mr. Winkeljohn: Yes, we just got it. Ok, so from what I just heard, if the Board's consensus is to take no action on this today, am I correct?

Mr. Ocean: Yes, that's my comment.

Mr. Hillard: Yes, we need to see what the exhibits are, we need see when they talk about an easement, exactly where that is.

Mr. Winkeljohn: Right, so all the obvious, who, what, where and when type of stuff.

Mr. Hillard: I see like Mike circled the word fences, are they going to put a 12' fence, like 8' behind my house, that doesn't sound very appealing either.

Mr. Winkeljohn: And I sent comments back along those same lines that what's real important to our Board is one, we're very excited to have the ditch turn into an underground pipe and a property drainage concept, we're very happy about that, however, the current state of everyone's backyard would be up in the air without more information we want it to look like it's supposed to look, your backyards, if there's a fence, is there a buffer, is there landscaping paid by others, so I put all those questions out there, and Josh being the engineer is well aware of both sides of the equation and he's designing it.

Mr. Hillard: Is it a part of the discussion at this time that it is to be turned into an underground drainage pipe?

Mr. Winkeljohn: Absolutely, yes, that's the first thing he did when he got the property, and said hey let's design this as drainage retention area because you may remember years ago when they had the flooding, that flooding was because of exterior areas had been altered to the point where they no longer flowed.

Mr. Longardo: That's good and my question was always going to be like his was, because Rob's point without the underground pipe, was going to be the fence, and I'm

not opposed, I know it's going to be right in the center too but, the other side of that is, there's going to be people on the other side of that fence, so you're going to want that wall.

Mr. Winkeljohn: You're going to want a buffer, you're going to want a very generous buffer, if there's a wall or a fence you're not going to want to see it, we are not going to want to have to maintain it, etc., so Josh knows exactly what you would want, like it's pretty obvious from his side.

Mr. Murphy: Not we, but the HOA would have to put a fence in there.

Mr. Hillard: No, what they're talking about, I think they would do that.

Mr. Murphy: No but if the homeowners are against it then I would either be, you and certain properties, we don't get our hands dirty in that because if we do, then we'd say, you put up the wall then, I don't want that but, also what your concern would be is you don't want something that looks really bad.

Mr. Hillard: Yes, so at this point it's just like a blanket agreement and I'd really like to see some more detail on what they have in mind as far as what they want to do back here before we sign off on anything.

Mr. Winkeljohn: I totally agree, and I'm trying to give you some detail but, I can't talk at the same time you are, so I'll wait for you.

Mr. Hillard: Go ahead.

Mr. Winkeljohn: So, the point is Josh has the preliminary design and I guess the operative term there is it's too early to answer any of these questions because it's still a preliminary design but, one, we know for a fact that he's eliminating the ditch, we know that he's reconfiguring the whole property to pick up, and it used to be a planned for a school, you remember that, so that entire piece of property is going to be reconfigured as you know as you've seen the preliminary drawings to pick up an enormous amount of water retention that was backing up and wasn't flowing fast enough so this retention is a solution to your macro drainage problems in the area. So, there's a lot of money being spent and a lot at stake, and I think in our posture, and I think we're already saying it altogether but I'm going to say it out loud on the record, our posture should be that there should be no cost to us, one, and two, it should be an equal or better visual buffer between our back property line or side property line, and what is intended for the future. So, all of these things, buffers, walls, fences, however it's configured, need to be included

in the project, we need to see them, and we're going to be at the table, and Josh knows all this because he's the designer and he's also your engineer. Yes, go ahead.

Mr. Longardo: My questions is then what exactly was this to be put in front of us to do originally, was it to go ahead and approve it, or was it to do exactly what we are doing right now?

Mr. Winkeljohn: So, one way to handle it is, so the way government and Mike as a city attorney knows sometimes you don't want to go too far ahead if you don't have everybody's easements in hand, and start spending money. So what's happening is the city attorney, he knows this project is coming and he's trying to get progress of one of the checks in the box which is you have to have the easement from the CDD. That doesn't preclude the design discussion sign off and we can, anything we do can be conditional for satisfaction of the final design which could be a year away, it could be 6 months away, we don't know.

Mr. Hillard: We are fully on board with providing them with an easement to do the job that needs to be done but, we would like to make sure that we are comfortable with what they're intending to do behind these homes.

Mr. Longardo: We all agree to that.

Mr. Winkeljohn: So, I will march to that tone, I've already assumed that and kind of hinted to them that was going to be the case, that yes we want the easement no doubt, just like you said but, we're going to want all of those things behind our property line that make us whole is how I like to phrase that. If you wanted to, you could approve it for execution conditional and then either staff or the chairman, both would have to agree that it's been met, that way if it does hit a ticking time clock we can do it, if not, we can hold a meeting and approve it at that point. That's up to you, some Boards would say, yes make it conditional, so they know we're serious.

Mr. Murphy: So at this time I'm not using my inside voice but, I do want touch on, so if you're saying conditional, I see that, and I want to know like what your interpretation of that would be because what Rob said was that we are ok with the easement, however, show us what it looks like. If that's synonymous with we conditionally approve it, then I'm on board, if there's some slippery slope in there, or a hold that we conditionally approve it, I don't want to do that.

Mr. Hillard: Right I want to come in one day and there's a 12' chain link fence in the back of my house there.

Mr. Pawelczyk: You're approving it in substantially final form, you're asking us to approve it subject to review by our office, Josh, Paul Winkeljohn, and a Board member, but it can't be all of you, it can only be one of you because otherwise you're violating the Sunshine Law. So, it sounds to me like the marching orders from this Board are to indicate to the city attorney, who I've communicated with and Paul has, yes, we're on board with this easement but, we need to work out some details, we need to see the preliminary plans for that easement area, we need to see the exhibits to the easement because that will help us understand what else we need to do with this document, and I'm saying that because the ones I circled, like right now if you approved this easement the way it's written now, you're allowing the Village to put walkways and pathways within the easement area, and landscaping and stormwater stuff. The second line says that, none of that stuff can be constructed within the easement area, which my concern about that was like a fence, I didn't know, depending on what the plans are, I didn't know, we wanted to put a fence back there in the easement area which would be CDD property, or if just to add an additional buffer, or if someone else was going to put a fence there. So, that's goes to kind of you questions as to what are the preliminary plans for that easement area and how are you going to buffer it from the neighboring property because I recall having been out there that the homeowner property that have the rear yards are not very big, and going up to the CDD property, the CDD property, or a lot of it was in a ditch, essentially in a ditch, so there wasn't a whole lot of room back there was my concern.

Mr. Murphy: Hey Mike, when you say the CDD property, what property are you talking about, the ditch?

Mr. Winkeljohn: The easement.

Mr. Pawelczyk: Whatever we own back there, whether it's an easement.

Mr. Winkeljohn: It's an easement.

Mr. Longardo: Right, you don't own it, the CDD doesn't own it, the homeowner does, it's just that drainage easement on top of it.

Mr. Hillard: The CDD owns the easement and we have the ability to sell it to the Village so that they can do what they need to do.

Mr. Pawelczyk: No, that's not entirely true.

Mr. Hillard: Well we'd sell it for \$10 is what it says on here.

Mr. Pawelczyk: No, then we need to talk to somebody, or I'll have to look at it again, this just came in yesterday, the 19th.

Mr. Longardo: Right, that's my question, that's why I asked you, what is the owned by the CDD.

Mr. Pawelczyk: I don't know, I don't recall, this goes back 15 years ago.

Mr. Longardo: No, I know it's not the homeowner's deeds, I've had this conversation a while ago, and when I pull the deeds and the lot maps, all that's listed is, it's listed as an easement, it's still listed on the homeowner's property, it's their property, it's just calls for a drainage easement, and I don't know if technically it said CDD because there's another drainage easement right over there behind the Town Villas, that's a drainage easement, I mean yes, it's maintained, I don't know if it's owned but, it's an easement to maintain, it's just maintained by the CDD, that was it, if I'm not mistaken Paul.

Mr. Winkeljohn: It's a little more complicated but, just staying in the parameters of the rear yard parallel to the south side of the Copper Oaks property, a portion of that is a CDD easement, not all of it. You may remember it comes in at an angle and cuts off and becomes somebody else's easement, so I've actually put that back in front of the city as well, that we want both entities, whoever else has an easement, and I think it's the HOA, to have a consistent treatment.

Mr. Longardo: I know Rob, I see it around the lake, that's a CDD owned easement, Tony does not own past his property line in the high water mark, that's it, he stops there, it's not like his property, the water line comes up here, and his property goes to here, behind your house, you go straight across that, and you granted an easement and the CDD had to maintain that easement and keep it clean with one agreement of you, or the homeowner given that easement, they don't own it, we do not own it period.

Mr. Hillard: Yes, I understand, when we bought the house and they came out and did the survey they marked those property lines on the other side of that drainage ditch, they didn't say your property goes to the ditch.

Mr. Longardo: Correct, absolutely, you paying taxes on that, the CDD is not paying taxes on that, so when I saw it saying, it was written up with the \$10, that's the

other thing, that's usually done to Mike's point when he said, oh wait, that's when you own something you transfer it for \$10.

Mr. Winkeljohn: Well, if one entity wants to join and easement, it's not unusual for them to have a transaction, and Mike can speak about the legal but, if I need an easement and you own one, and I need to join it, I write a deal up and I give you fee for it because I benefit from it, if I were you neighbor for instance. In public to public easements they usually just make it \$10.

Mr. Hillard: Well, it says that the \$10 sells and transfers to the Village and so on, drainage access and maintenance easement.

Mr. Pawelczyk: Well, there's a lot of questions that need to be answered here and there's even more now that I'm talking to you guys because I believe that the Village thinks the CDD owns that property.

Mr. Winkeljohn: Yes, I think you're right.

Mr. Pawelczyk: That's what I believe, I don't think they did a title search to determine who owns this property, we don't own it, so we can grant an easement over the property, the homeowners have to.

Mr. Hillard: I know that last time that we did some substantial work in that drainage ditch we had to get an easement from each individual homeowner down through there, we didn't get it from the Board or from the CDD, we got from each individual homeowner.

Mr. Ocean: And Paul I went down there and you remember because of complaining about nobody was cleaning up the easement and it was growing over.

Mr. Winkeljohn: Yes.

Mr. Ocean: And I went through this with the landscapers and I pulled the deeds because I had no clue.

Mr. Winkeljohn: Right, the easement behind Rob's house was the postal property, it wasn't the District's it was the post office and the piece of land owned by the School Board at the time, so it wasn't actually even a District easement all by itself, it was a shared easement.

Mr. Ocean: Ed was going to put a bridge over that, over the ditch.

Mr. Winkeljohn: Right I get it, and I think we all know that we have a long way to go for these details to start to make sense, I would just table it and we'll kick the process through to the next step.

Mr. Hillard: And we don't want to piss them off to the point where they say, fine, on our land we're going to put up a 12' wall and you guys just deal with whatever on your side but, at the same time I don't want to give them free run to do whatever right off the back of my house there.

Mr. Winkeljohn: Right, and I want to maximize this opportunity to get you the best backyard you can get and get rid of that ditch.

Mr. Hillard: We've been a long time getting to this point.

Mr. Winkeljohn: And you don't want to be adversely impacted because if it becomes a really popular jogging trail or something like that, you don't want that visible, so I think there's a lot of reasonable hurdles that they have to jump over.

Mr. Pawelczyk: Well, it can't be especially if the homeowners own that land.

Mr. Ocean: Let me ask another question because there's a lot of money, and it wasn't before me but, that rip rap that's back there, they're going to pile it in and cover it, and rip that up, can we have that rip rap that's out there, that's our rip rap, the CDD, right, that's a lot of money, we could put it around the lake here, we could move that and put it over here and really dress up the lake.

Mr. Winkeljohn: That's a great idea.

Mr. Hillard: Something more probably from the engineer but, once this is done, that should have a very positive impact on our flood maps, and all that, I would think.

Mr. Winkeljohn: I love your optimism.

Mr. Ocean: And before you say anything, Rob and I talked about the pass and how the property looked like during the flood, plus I have interviewed and spoke to many owners when I was on the Board, and I wanted to determine out of the 292 doors, how many houses flooded during Irma, do you know how many flooded?

Mr. Winkeljohn: Probably zero.

Mr. Ocean: Right, zero, during a category 5 water event, and then we had Ian too, which wasn't a water storm, anyway, the point was that in my opinion, the people that built this place, either they did the right thing and set up the drainage correctly or heaven opened up and was just looking on this particular property alone.

Mr. Winkeljohn: So, I can answer that, so there's two components to flood elevation and flood categories, one of them I just said which is elevation, if your elevation certificate is indeed higher than the most current what's call the Federal Army Corp of Engineers certification of what that elevation is you can correct yourself and get out of the flood zone if you will, so that's one. This one is that there's been a material change to the what was historically calculated as the flood level lowering it, meaning, and say you're at 10 feet and 10 feet is now well above flood level because of a better system around you, that correction can be issued by the city as well, through the city engineer or the county but, that's going to take a little while for them to certify the new data but, yes there's two ways to correct your flood level, your inclusion or exclusion of flood.

Mr. Ocean: Is the CDD somebody who would be able to help or is one of the groups for the homeowners to help that?

Mr. Winkeljohn: The short answer is no, that's not a responsibility of a drainage District is to worry about the inhabitants, our job is to make sure the system is maintained. The homeowner's association is responsible and many homeowner associations higher an engineering firm to do exactly what I just described and you just described.

Mr. Ocean: But isn't the CDD responsible for the drainage?

Mr. Winkeljohn: Yes, but not the bureaucracy that deals with flooding.

Mr. Ocean: I didn't want that, I just meant if there was something to get it moving because of our tie to the fact that we are involved with the drainage.

Mr. Winkeljohn: Yes, we are involved with drainage.

Mr. Ocean: I didn't mean to make it that the CDD's sole responsibility is to that for the homeowners, but just to get the ball rolling.

Mr. Winkeljohn: Well, since the city's flood plane engineer is also the District's engineer, it would make perfect sense for Josh to help us, and he would be glad to in his roles, I'm sure, be a great source of information and guidance.

Mr. Hillard: Is there any conflict with him serving both of us?

Mr. Winkeljohn: No, it's not unusual where the engineers serves multiple jurisdictions that overlap, or combined, or are adjacent, there may be a point where he can't certify something as the engineer for both but, he can play because they already have a contract, he can play like the referee, which is what he's been doing.

Mr. Hillard: I think it's beneficial, I can see where it's beneficial to have him on both, representing both, I just didn't want to get down the road and have somebody scream about it.

Mr. Winkeljohn: Right, and he's done that for us already, he's already represented us, while he was representing the city and the county, because he's the county's contractor also, apparently there's only one flood expert in your county.

Mr. Ocean: Paul, also I don't know if anyone is aware of it, but the Village sent somebody in here surveying and measuring, were you aware of that, they came in measured each of our houses, this was about 2 or 3 weeks ago?

Mr. Winkeljohn: Yes, that's us, that's this project.

Mr. Pawelczyk: And they were probably doing that to prepare the sketch and legal which would be exhibits to this easement instrument.

Mr. Ocean: Ok.

Mr. Winkeljohn: But back to your flood plane and your flood insurance exemption, I'm glad that you're already thinking about that, and I hope that when all this gets done in our lifetimes, that you can apply and get it exempted, that would be great.

Mr. Ocean: Thank you.

Mr. Pawelczyk: And just before you move on, real quick, we mention something, the CDD does have an easement that, and I think that's what you all are referring to, that the owners from lot 64 to 78 along there, granted to the District when we did that, I guess the rip rap work in there, so there is that easement but I don't see that we own the property on the other side of that, so we'll have to confer with the Village counsel and see why he's sending this to us.

Mr. Winkeljohn: Right, it's strange.

Mr. Pawelczyk: I thought the ditch was owned by the neighboring property but, we had to maintain it.

Mr. Winkeljohn: We technically never had to maintain it, it's a separate drainage conveyance, it's really complicated, and poorly defined at the same time, and it's not a central component of the District's drainage system, ours operates separately but, it is a major component of the area drainage and it's wholly the part of the drainage of what I call the postal property. Now we connect to it down closer to the east side, that's where the District's easement is that they're probably referencing because it comes through at

an angle and then all of a sudden shifts, who owns the easement, so it's really convoluted but, when they do their survey and their title work, they'll realize it's a bowl of spaghetti.

Mr. Hillard: Yes sir.

Mr. Pawelczyk: So absolutely we are not recommending any action at this time, just for clarification.

Mr. Hillard: Good, thank you and we want them to know that we are on board with it, but we want a lot of clarification.

Mr. Winkeljohn: Right, and I can call special meetings, I can call workshops, I can do a bunch of stuff to keep you guys up to speed but, one of the things Mike usually recommends and Mike if you like it, and this is that the Board appoint somebody to be the single representative, maybe someone who has some time to go to a meeting sometime, or maybe be on a conference call as this progresses, I can see these pieces coming together, and I'll do it on your behalf obviously but, it would be great to have one of the Board members as well.

Mr. Pawelczyk: The Board member won't take any action, the Board member would just be like almost a liaison with Paul to report back to the Board at the next meeting.

Mr. Ocean: Give us just a second.

Mr. Winkeljohn: Take your time, and we don't have to act right now, I'll can send the email, telling you what's happening and if it gets to the point where I need somebody to go with me to the meeting, and one of you can go, you're not going to act, so I'm comfortable doing it that way, no big deal.

Mr. Hillard: And obviously give the Board advance notice the better we can try to figure it out.

Mr. Winkeljohn: Yes, and we've worked together through some of these similar projects, this project actually where we did, and I don't know if you remember after that big flood we were on a couple of their meetings and I learned a lot about this problem back then but, anyway, so I don't want to lose sight of the good news despite the blurriness that this is causing but, I think at the end of the day we're going to get what we really always wanted, so that's good stuff. Mike, anything else under your legal report?

Mr. Pawelczyk: No, not at all, thank you, and just so you know, I will call the Village attorney and just kind of give him an overview of this meeting and kind of tell him what we're looking for, just so he knows, and as a local government attorney he'll appreciate that.

Mr. Winkeljohn: Excellent, thanks Mike.

Mr. Hillard: And would give you us an email with an update after you talk to him?

Mr. Pawelczyk: Yes, absolutely, and I'll probably call him sometime this week or early next week, whenever I can get in touch with him, and we'll give you an update as to that call, absolutely.

Mr. Winkeljohn: Thank you.

B. Engineer

Mr. Winkeljohn: And that was really the essence of Josh's report as well.

C. Property Manager

Mr. Winkeljohn: So, we can move to property manager, and I understand there is a fairly new property manager once again who is getting ramped up, and isn't attending our meeting but, I can move into kind of a hybrid of my report and that report also. I have been made aware that the homeowner association is looking to tackle another upgrade or correction to the existing irrigation system, and I was on a call, I don't remember his name but, a gentleman on the Board who's an engineer, who's on the HOA Board, Joe Mancini I think is his name, and so I gave him probably a half hour of some background and some records of how the irrigation design was originally charted out and he thought that was very helpful. He also mentioned that somebody from our Board might be interested in joining the HOA Board again, is that accurate, that one of you is willing maybe.

Mr. Murphy: They're talking about Jeff.

Mr. Winkeljohn: Yes, so that would be great to have a strong liaison with what they're up to, and the real point I made with him is where the line is that we do what's called the production side of irrigation and they do distribution and application which means, we can do the lakes and the pumps and anything related to that but, once it leave the pump it's a HOA or a private homeowner responsibility and I explained to him why that is, that anything vertical in your community would constitute an improvement, and if the District takes over actions of vertical improvements, you risk jeopardizing your tax

exempt bond status and your security gate at the front. So, those are key reasons why we have the division of labor that we do, and he understood that and that made sense, like it clicked to him very easily, so that was good news from that standpoint. They have also had questions about why they're not very good at billing us, I thought that was an interesting question also, and I told them, well when you get good at billing us we'll be happy to pay just as consistent as you bill, and I think when Tim was cracking the whip over there we had good procedures but, those days haven't been consistently lately but, obviously I represent you, I tell them the facts and the agreements as they're written, and if they meet their side of it, we perform. The only things that we've been doing that you would know about which we already do is renewing the maintenance of the pump, and the pump is working. At our last meeting we talked about the result that we did repair the recharge pumps, and those are functioning so we've been doing our share of the responsible maintenance out there, so we'll see where it goes. Nothing tangible to report to you other than that there's a backlog that afoot and you probably heard about it from your community side that they want to get the irrigation balanced a little bit better and we'll see where it goes.

D. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Mr. Winkeljohn: The next item is your annual meeting schedule, we approve that one a year as you know with 12 meetings on our normal cycle now that we're at the 5:00 o'clock time, so if that's still the case, you all are here today so I'm a happy camper, and that's my only objective is to get quorum and get business completed that we need. So, if there's a motion on the meeting schedule that would be appreciated.

On MOTION by Mr. Murphy seconded by Mr. Longardo with all in favor, accepting the proposed Fiscal Year 2027 Meeting Schedule was approved.

2) Form 1 Financial Disclosure Due July 1, 2026

3) Reminder to Complete Annual Ethics Training by December 31, 2026

4) Number of Registered Voters in the District – 513

Mr. Winkeljohn: Item #2 is a reminder, you should be seeing any day now an email from the Supervisor of Elections email system reminding you to update your Form

1, it's just like last year, it will populate if you don't remember so you don't have to memorize everything, and you want to make sure since you completed your 4 hours of ethics training that you check the box that you completed your 4 hours of ethics training which is item #3 on the list. Item #4 is an update that you have 513 registered voters in the District, and that just tells you that any elections in the community on the Supervisor of Elections general election process as you already know that.

5) Final Approval of the FY2025-FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069

Mr. Winkeljohn: Item #5 and #6 is the annual cycle of your performance measures and standards, item #5 is approving the report that last year's was completed by motion. Once it's complete I check the little boxes and I print it and scan it and put it on the website as the completed report, and I post the FY2026-2027 version right up next to it, and the cycle repeats every year, so I need a motion approving the 2025-2026 report.

On MOTION by Mr. Longardo seconded by Mr. Ocean with all in favor, final approval of the FY2025-FY2026 Report Performance Measures and Standards as required by Florida Statute 189.069 was approved.

6) Consideration of FY2026-2027 Performance Measures and Standards as Required by Florida Statute 189.069

Mr. Winkeljohn: And authorizing the 2027 report by motion.

On MOTION by Mr. Murphy seconded by Mr. Longardo with all in favor, accepting the FY2026-FY2027 Performance Measures and Standards as required by Florida Statute 189.069 was approved.

SEVENTH ORDER OF BUSINESS Financial Reports

A. Approval of Check Run Summary

B. Approval of Unaudited Financials

Mr. Winkeljohn: And your check run summary and unaudited financials are in your packets, nothing unusual there to report, so staff recommends acceptance into the record by motion.

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

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. Winkeljohn: We've covered everything, do you guys have anything for me or for Mike?

NINTH ORDER OF BUSINESS

Adjournment

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

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

Secretary /Assistant Secretary

Chairman / Vice Chairman

This Instrument Prepared By and Return to:
Robert Eschenfelder, Village Attorney
Village of Estero
9401 Corkscrew Palms Circle
Estero, FL 33928

Strap Number(s): 26-46-25-E4-310L2.0010,
26-46-25-E4-320L2.0000

THIS SPACE RESERVED FOR RECORDING

GRANT OF DRAINAGE, ACCESS, & MAINTENANCE EASEMENT TO VILLAGE OF ESTERO

THIS INDENTURE is made and entered into this _____ day of _____ 2026, by and between Copper Oaks Community Development District, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, Owner, whose address is 5385 N. Nob Hill Road, Sunrise, FL 33351, hereinafter referred to as GRANTOR, and the VILLAGE OF ESTERO, a Florida municipal corporation, whose address is 9401 Corkscrew Palms Circle, Estero, FL 33928, hereinafter referred to as the VILLAGE.

WITNESSETH:

1. For and in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable consideration, the receipt of which is hereby acknowledged and accepted, GRANTOR hereby grants, bargains, sells and transfers to the VILLAGE, its successors and assigns, a non-exclusive, perpetual drainage, access and maintenance easement situated in Lee County, Florida, located and described as **Tract L-2 of the Plat of Copper Oaks, as recorded in PB 80 Pages 47-50 and Tract L-2 of Copper Oaks Townhomes as recorded as Instrument Number 2007000048017 in the Public Records of Lee County, Florida** and as described and set forth in **Exhibit "A"**, attached hereto and made a part hereof ("Tract L-2").

2. The VILLAGE, its successors, appointees and assigns, are granted the right, privilege, and authority to construct, repair, replace, renew, access and maintain stormwater (drainage) facilities located within the easement on **Tract L-2**, with the additional right, privilege and authority to trim and remove roots, trees, shrubs, bushes and plants, and remove fences or other improvements which may affect the construction, repair, replacement, renewal or access and maintenance of said stormwater (drainage) facilities.

3. This drainage, access, and maintenance easement will not be limited to any particular size or configuration of stormwater (drainage) facilities for providing stormwater drainage to GRANTOR'S Property and any adjacent properties. The total area of this easement is reserved for construction, repair, replacement and renewal of stormwater (drainage) facilities along with necessary access and maintenance travel ways and appurtenant facilities and for any landscaping, or similar uses. To ensure the structural integrity and functional operation of the stormwater (drainage) facilities, houses, buildings, carports, garages, storage sheds, overhangs, or any other structures or portions of structures may not be constructed on or placed within this drainage, access and maintenance easement, present or future, by GRANTOR, or its heirs, successors or assigns. It is acknowledged that the GRANTOR may construct a fence within the property, provided that such fencing does not impede the purpose of the easement.

4. Title to all stormwater (drainage) facilities constructed, placed, or maintained hereunder by the VILLAGE or its agents will become the property of the VILLAGE, or its successors, appointees, and/or assigns. Maintenance of these stormwater (drainage) facilities will be the responsibility of the VILLAGE unless otherwise so identified.

5. Subject to any pre-existing easements for public highways or roads, railroads, laterals, ditches, pipelines and electrical transmission or distribution lines and communication services lines covering the land herein described, GRANTOR(S) covenant that they are lawfully seized and possessed of the described real property in attached **Exhibit "A"**, have good and lawful right and power to sell and convey it, and that the property is free of liens and encumbrances, except as herein stated, and accordingly, GRANTOR(S) will forever defend the right, title and terms of this said easement and the quiet possession thereof by the VILLAGE against all claims and demands of all other entities.

6. GRANTOR, its heirs, successors or assigns, agree to assume all liability for any consequential damages to any houses, fences, buildings, carports, garages, storage sheds, overhangs, or any other structures or portions of structures subsequently constructed by GRANTOR in violation of paragraph 3 within the above easement, which result from the required activities of the VILLAGE for the construction, access and maintenance of the stormwater (drainage) facilities located within the above-described easement.

7. The VILLAGE will be subject to damages in tort for any injury to or loss of property, personal injury, or death caused by the negligent or wrongful act(s) or omission(s) of any official or employee of the VILLAGE while acting within the scope of the official's or employee's office or employment under circumstances in which a private person would be found to be liable in accordance with the general laws of the State of Florida, and subject to the limitations and claim procedures in Florida Statutes § 768.28, as it may be revised, amended or renumbered from time to time.

8. Where necessary, the VILLAGE will have reasonable right of access across GRANTOR's Property as described in **Exhibit "B"**, attached hereto and made a part hereof (collectively, "Grantor's Property") for the purposes of reaching the described easement area set forth in **Exhibit "A"** on either paved or unpaved surfaces. Any damage to GRANTOR's property or permitted improvements thereon as the result of such access to the described easement or the construction, replacement, renewal, maintenance, or repairs located within the described easement shall be restored by the VILLAGE, to the condition in which it existed prior to the damage, as is reasonably practicable.

9. By acceptance of this easement, the VILLAGE assumes no responsibility for ownership or maintenance of any associated roads. The easement is strictly for construction, replacement, renewal, repair, access and maintenance of stormwater (drainage) facility purposes.

10. This easement shall be a covenant running with the GRANTOR's Property and shall be binding upon and inure to the benefit of the Parties hereto, their successors and assigns. GRANTOR warrants that it is lawfully seized in fee simple of the land upon which this easement is situated and it has good and lawful authority to convey this easement. Any amendment to this easement must be executed with the same formality. This easement shall be construed in accordance with the Laws of the State of Florida, and venue for any action with respect to rights created or granted under this easement is in Lee County, Florida.

IN WITNESS WHEREOF, the GRANTOR has caused this document to be signed on the date and year first above written.

Copper Oaks Community Development District

[1ST Witness' Signature]

[Type or Print Name]

Type or print witness address

[2nd Witness' Signature]

[Type or Print Name]

Type or Print witness address

STATE OF FLORIDA
COUNTY OF LEE

The foregoing instrument was signed and acknowledged before me by means of ☐ physical presence or ☐ on-line notarization, this _____ day of _____, 2026, by Rob Hilliard, Chairman of the Board of Supervisors of the Copper Oaks Community Development District, who produced the following as identification

_____ or is personally known to me, and who did/did not take an oath.

[Stamp or Seal]

BY: _____
Rob Hilliard, Chairman
Board of Supervisors

[Signature of Notary]

[Typed or Printed Name]

IN WITNESS WHEREOF, Grantee has hereunto set Grantee's hand and seal as of the day and year first above written.

Signed, sealed and delivered in our presence.

GRANTEE:

VILLAGE OF ESTERO, a Florida municipal corporation

BY:

Steve Sarkozy, Village Manager

[1ST Witness' Signature]

[Type or Print Name]

Type or print witness address

[2nd Witness' Signature]

[Type or Print Name]

Type or print witness address

STATE OF FLORIDA

COUNTY OF LEE

The foregoing instrument was signed and acknowledged before me by means ☒ of physical presence or ☐ on-line notarization, this _____ day of _____, 2026, by Steve Sarkozy, who produced the following as identification

_____ or is personally known to me, and who did/did not take an oath.

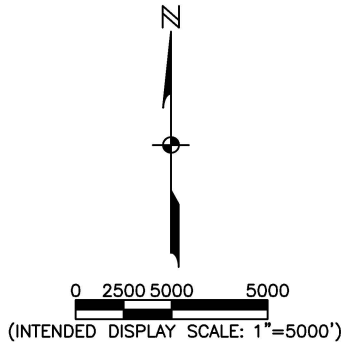
[Stamp or Seal]

[Signature of Notary]

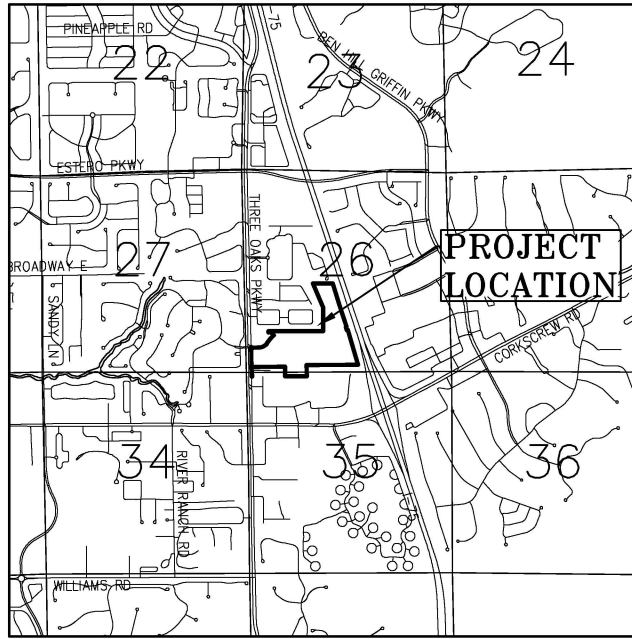
[Typed or Printed Name]

Exhibit "A"
Easement Area

SKETCH AND DESCRIPTION
VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 1
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA



VICINITY MAP
1"=5000'

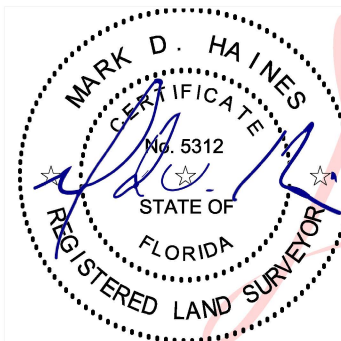


THIS IS NOT A SURVEY.

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT THE LEGAL DESCRIPTION AND ATTACHED SKETCH WERE PREPARED IN ACCORDANCE WITH THE APPLICABLE PROVISIONS OF CHAPTER 5J-17.05, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO CHAPTER 472, FLORIDA STATUTES.

NOTES:

1. THIS IS NOT A BOUNDARY SURVEY, NOR IS IT INTENDED TO BE USED AS ONE.
2. COORDINATES AND HORIZONTAL DATA SHOWN HEREON ARE IN FEET AND ARE PROJECTED ONTO THE FLORIDA STATE PLANE COORDINATE SYSTEM, WEST ZONE, NORTH AMERICAN DATUM OF 1983 (NAD83), 2011 ADJUSTMENT.
3. BEARINGS SHOWN HEREON ARE BASED ON FIXING THE SOUTH LINE OF TRACT L-2, ACCORDING TO THE PLAT OF COPPER OAKS, AS N90°00'00"W.
4. DESCRIBED PARCEL CONTAINS 1,845 SQUARE FEET, MORE OR LESS.
5. C/L = CENTERLINE
6. D.E. = DRAINAGE EASEMENT
7. L.M.E. = LAKE MAINTENANCE EASEMENT
8. ORI = OFFICIAL RECORDS INSTRUMENT
9. ORB = OFFICIAL RECORDS BOOK
10. P.O.B. = POINT OF BEGINNING
11. P.O.C. = POINT OF COMMENCEMENT
12. P.U.E. = PUBLIC UTILITY EASEMENT
13. R/W = RIGHT-OF-WAY
14. SQ FT = SQUARE FEET
15. AC. = ACRES
16. N = NORTHING
17. E = EASTING
18. NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3



Digitally signed
by Mark Haines
Date:
2026.05.21
08:44:01 -04'00'

THIS SKETCH HAS BEEN DIGITALLY SIGNED BY:
MARK D. HAINES (FOR THE FIRM L.B. 642)
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NO. 5312
ON THE DATE ADJACENT TO THE SEAL.

PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED, AND THE DIGITAL SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.



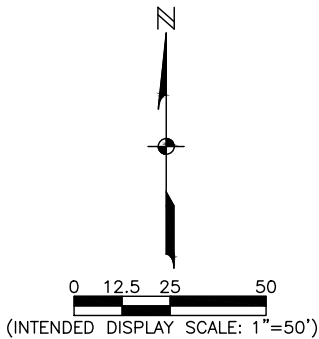
Apex Companies, LLC
JOHNSON ENGINEERING, LLC.
2122 JOHNSON STREET
FORT MYERS, FLORIDA 33901
PHONE: (239) 334-0046
E.R. #642 & L.B. #642
apexcos.com

VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 1
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	AS SHOWN	1 OF 3

NOTICE: THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 5J-17.062, F.A.C.

\\fms01\Drawings\2024\20247136-000\Surveying\Sketches\20247136-000 Village of Estero Reg Pond Drainage Esmt No 1 S&D.dwg (S2) mdu\WCS May 21, 2026 -- 8:08am



PLAT OF COPPER OAKS
PLAT BOOK 80, PAGE 47

TRACT L-2

STRAP No. 26-46-25-E4-310L2.0010
COPPER OAKS CDD
(ORI 2010000178228)

DESCRIBED PARCEL
CONTAINS 1,845± SQ. FT.

LOT 49

BLOCK B

LOT 50

N89°52'50"E 20.00'

N: 765092.92
E: 727209.84

N00°07'10"W 92.25'

S00°07'10"E 92.30'

S. LINE OF TRACT L-2

20' D.E.

20' L.M.E.

N90°00'00"E
53.29'

P.O.C.

SW CORNER TRACT L-2
COPPER OAKS
(PLAT BOOK 80, PG 47)
N: 765000.63
E: 727136.75

P.O.B.

N: 765000.63
E: 727190.03

N90°00'00"W 20.00'
(BASIS OF BEARINGS)

STRAP No. 26-46-25-E4-U2186.2435
VILLAGE OF ESTERO
(ORI 2024000028385)

*THIS IS NOT A SURVEY.
*NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3.



Apex Companies, LLC
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VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 1
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	1"=50'	2 OF 3

LEGAL DESCRIPTION

VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 1
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO — LEE COUNTY, FLORIDA

A PARCEL OF LAND BEING A PORTION OF TRACT L-2, ACCORDING TO THE PLAT OF COPPER OAKS, AS RECORDED IN PLAT BOOK 80, AT PAGE 47, OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA, LYING IN SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID TRACT L-2; THENCE, ALONG THE SOUTH LINE OF SAID TRACT L-2, N.90°00'00"E., 53.29 FEET TO THE **POINT OF BEGINNING**; THENCE, LEAVING SAID SOUTH LINE, N.00°07'10"W., 92.25 FEET; THENCE N.89°52'50"E., 20.00 FEET; THENCE S.00°07'10"E., 92.30 FEET TO AN INTERSECTION WITH THE AFOREMENTIONED SOUTH LINE OF TRACT L-2; THENCE, ALONG SAID SOUTH LINE, N.90°00'00"W., 20.00 FEET TO THE **POINT OF BEGINNING**.

SAID PARCEL CONTAINS 1,845 SQUARE FEET, MORE OR LESS.

*THIS IS NOT A SURVEY.

*NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3.

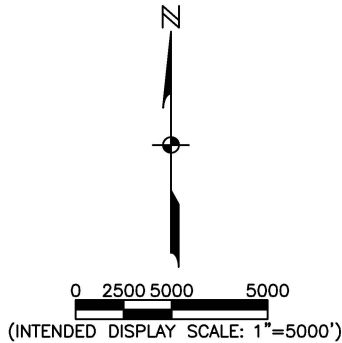


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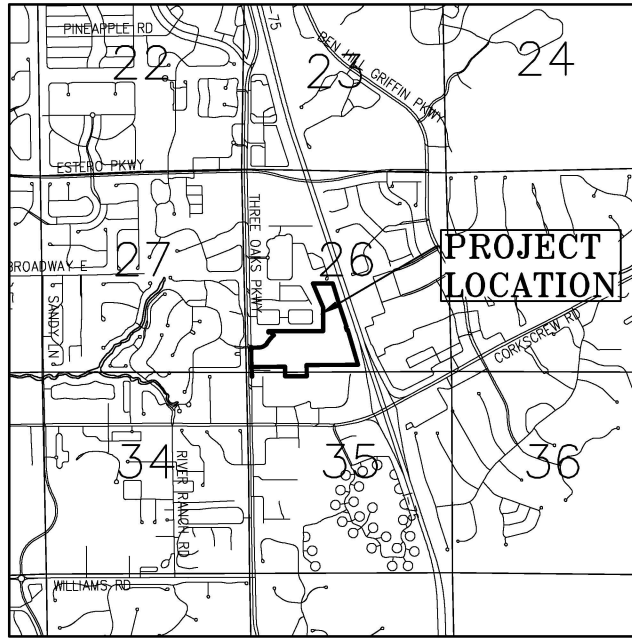
VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 1
SECTION 26, TOWNSHIP 46 SOUTH , RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	AS SHOWN	3 OF 3

SKETCH AND DESCRIPTION
VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 2
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA



VICINITY MAP
1"=5000'

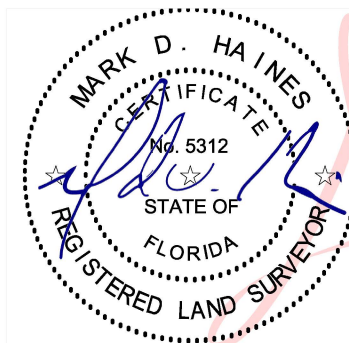


THIS IS NOT A SURVEY.

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT THE LEGAL DESCRIPTION AND ATTACHED SKETCH WERE PREPARED IN ACCORDANCE WITH THE APPLICABLE PROVISIONS OF CHAPTER 5J-17.05, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO CHAPTER 472, FLORIDA STATUTES.

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3. BEARINGS SHOWN HEREON ARE BASED ON FIXING THE SOUTH LINE OF TRACT L-2, ACCORDING TO THE PLAT OF COPPER OAKS, AS N90°00'00"E.
4. DESCRIBED PARCEL CONTAINS 1,337 SQUARE FEET, MORE OR LESS.
5. C/L = CENTERLINE
6. D.E. = DRAINAGE EASEMENT
7. L.M.E. = LAKE MAINTENANCE EASEMENT
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18. NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3



Digitally signed
by Mark Haines
Date:
2026.05.21
08:45:51 -04'00'

THIS SKETCH HAS BEEN DIGITALLY SIGNED BY:
MARK D. HAINES (FOR THE FIRM L.B. 642)
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NO. 5312
ON THE DATE ADJACENT TO THE SEAL.

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VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 2
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	AS SHOWN	1 OF 3

NOTICE: THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 5J-17.062, F.A.C.

\\ftms01\Drawings\2024\20247136-000 Village of Estero Reg Pond Drainage Esmt No 2 S&D.dwg (S2) mdu\WCSC May 21, 2026 -- 8:12am

LOT 49

BLOCK B

LOT 50

PLAT OF COPPER OAKS
PLAT BOOK 80, PAGE 47

TRACT L-2

STRAP No. 26-46-25-E4-310L2.0010
COPPER OAKS CDD
(ORI 2010000178228)

N

0 12.5 25 50

(INTENDED DISPLAY SCALE: 1"=50')

P.O.C.

SW CORNER TRACT L-2
COPPER OAKS
(PLAT BOOK 80, PG 47)
N: 765000.63
E: 727136.75

S. LINE OF TRACT L-2

N90°00'00"E 175.27'
(BASIS OF BEARINGS)

N: 765396.22
E: 727245.16

N89°48'35"E 66.86'

N00°11'25"W 20.00'

DESCRIBED PARCEL
CONTAINS 1,337± SQ. FT.

S89°48'35"W
66.79'

P.O.B.

N: 765376.44
E: 727312.02

S00°00'00"E
20.00'

STRAP No. 26-46-25-E4-U2186.2435
VILLAGE OF ESTERO
(ORI 2024000028385)

N00°00'00"E 375.82'

20' L.M.E.

20' D.E.

*THIS IS NOT A SURVEY.
*NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3.



Apex Companies, LLC
JOHNSON ENGINEERING, LLC.
2122 JOHNSON STREET
FORT MYERS, FLORIDA 33901
PHONE: (239) 334-0046
E.R. #642 & L.B. #642
apexcos.com

VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 2
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	1"=50'	2 OF 3

LEGAL DESCRIPTION

VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 2
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO — LEE COUNTY, FLORIDA

A PARCEL OF LAND BEING A PORTION OF TRACT L-2, ACCORDING TO THE PLAT OF COPPER OAKS, AS RECORDED IN PLAT BOOK 80, AT PAGE 47, OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA, LYING IN SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID TRACT L-2; THENCE, ALONG THE BOUNDARY OF SAID TRACT L-2, FOR THE FOLLOWING TWO (2) COURSES:

1. N.90°00'00"E., 175.27 FEET;
2. N.00°00'00"E., 375.82 FEET

TO THE **POINT OF BEGINNING**; THENCE, LEAVING THE BOUNDARY OF SAID TRACT L-2, S.89°48'35"W., 66.79 FEET; THENCE N.00°11'25"W., 20.00 FEET; THENCE N.89°48'35"E., 66.86 FEET TO AN INTERSECTION WITH THE EAST BOUNDARY OF THE AFOREMENTIONED TRACT L-2; THENCE, ALONG SAID EAST BOUNDARY, S.00°00'00"E., 20.00 FEET TO THE **POINT OF BEGINNING**.

SAID PARCEL CONTAINS 1,337 SQUARE FEET, MORE OR LESS.

*THIS IS NOT A SURVEY.

*NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3.

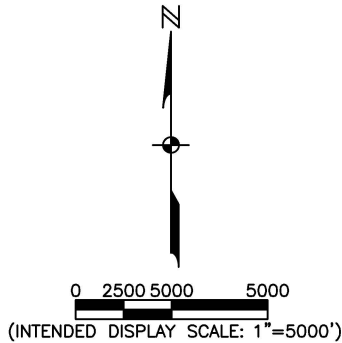


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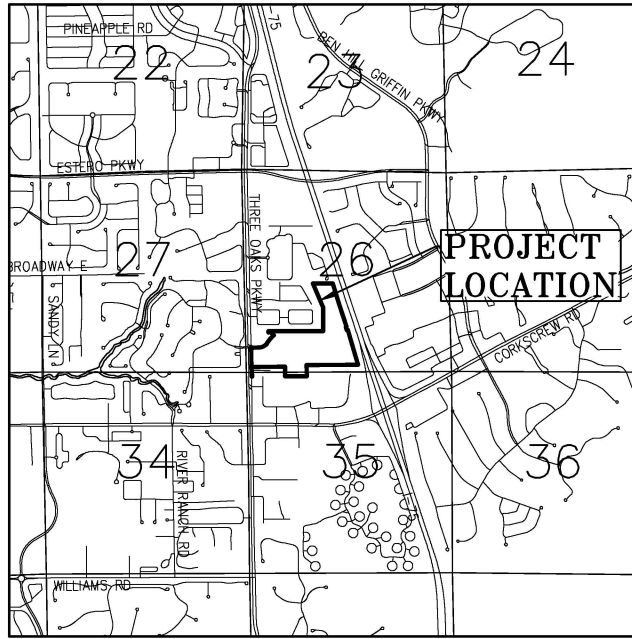
VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 2
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	AS SHOWN	3 OF 3

SKETCH AND DESCRIPTION
VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 3
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA



VICINITY MAP
1"=5000'

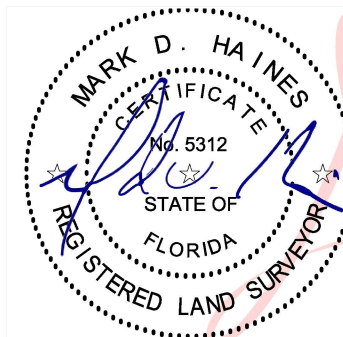


THIS IS NOT A SURVEY.

I HEREBY CERTIFY, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT THE LEGAL DESCRIPTION AND ATTACHED SKETCH WERE PREPARED IN ACCORDANCE WITH THE APPLICABLE PROVISIONS OF CHAPTER 5J-17.05, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO CHAPTER 472, FLORIDA STATUTES.

NOTES:

1. THIS IS NOT A BOUNDARY SURVEY, NOR IS IT INTENDED TO BE USED AS ONE.
2. COORDINATES AND HORIZONTAL DATA SHOWN HEREON ARE IN FEET AND ARE PROJECTED ONTO THE FLORIDA STATE PLANE COORDINATE SYSTEM, WEST ZONE, NORTH AMERICAN DATUM OF 1983 (NAD83), 2011 ADJUSTMENT.
3. BEARINGS SHOWN HEREON ARE BASED ON FIXING THE EASTERLY LINE OF TRACT L-2, ACCORDING TO THE PLAT OF COPPER OAKS TOWNHOMES, AS N23°29'06"W.
4. DESCRIBED PARCEL CONTAINS 1,384 SQUARE FEET, MORE OR LESS.
5. C/L = CENTERLINE
6. D.E. = DRAINAGE EASEMENT
7. L.M.E. = LAKE MAINTENANCE EASEMENT
8. ORI = OFFICIAL RECORDS INSTRUMENT
9. ORB = OFFICIAL RECORDS BOOK
10. P.O.B. = POINT OF BEGINNING
11. P.O.C. = POINT OF COMMENCEMENT
12. P.U.E. = PUBLIC UTILITY EASEMENT
13. R/W = RIGHT-OF-WAY
14. SQ FT = SQUARE FEET
15. AC. = ACRES
16. N = NORTHING
17. E = EASTING
18. NOT VALID WITHOUT SHEETS 1 THROUGH 3 OF 3



Digitally signed
by Mark Haines
Date:
2026.05.21
08:47:01 -04'00'

THIS SKETCH HAS BEEN DIGITALLY SIGNED BY:
MARK D. HAINES (FOR THE FIRM L.B. 642)
PROFESSIONAL SURVEYOR AND MAPPER
FLORIDA CERTIFICATE NO. 5312
ON THE DATE ADJACENT TO THE SEAL.

PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED, AND THE DIGITAL SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.



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VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 3
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO - LEE COUNTY, FLORIDA

DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	AS SHOWN	1 OF 3

NOTICE: THE OFFICIAL RECORD OF THIS SHEET IS THE ELECTRONIC FILE DIGITALLY SIGNED AND SEALED UNDER RULE 5J-17.062, F.A.C.

LEGAL DESCRIPTION

VILLAGE OF ESTERO REGIONAL POND
DRAINAGE EASEMENT NO. 3
SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST
VILLAGE OF ESTERO — LEE COUNTY, FLORIDA

A PARCEL OF LAND BEING A PORTION OF TRACT L-2, ACCORDING TO THE PLAT OF COPPER OAKS TOWNHOMES, AS RECORDED IN OFFICIAL RECORDS INSTRUMENT 2007000048017, OF THE PUBLIC RECORDS OF LEE COUNTY, FLORIDA, LYING IN SECTION 26, TOWNSHIP 46 SOUTH, RANGE 25 EAST, LEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF SAID TRACT L-2; THENCE, ALONG THE BOUNDARY OF SAID TRACT L-2, N.23°29'06"W., 300.40 FEET TO THE **POINT OF BEGINNING**; THENCE, LEAVING SAID BOUNDARY OF TRACT L-2, S.65°35'28"W., 69.02 FEET; THENCE N.24°24'32"W., 20.00 FEET; THENCE N.65°35'28"E., 69.34 FEET TO AN INTERSECTION WITH THE AFOREMENTIONED BOUNDARY OF TRACT L-2; THENCE, ALONG SAID BOUNDARY OF TRACT L-2, S.23°29'06"E., 20.00 FEET TO THE **POINT OF BEGINNING**.

SAID PARCEL CONTAINS 1,384 SQUARE FEET, MORE OR LESS.

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DATE	PROJECT NO.	FILE NO.	SCALE	SHEET
05/21/26	20247136-000	26-46-25	AS SHOWN	3 OF 3

Exhibit "B"
Grantor's Property

Tract L-2 of the Plat of Copper Oaks, as recorded in Plat Book 80, Pages 47-50 and in the Public Records of Lee County, Florida.

Tract L-2 of Copper Oaks Townhomes, as recorded in Instrument Number 2007000048017 in the Public Records of Lee County, Florida.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

July 30, 2026

Board of Supervisors
Copper Oaks Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide Copper Oaks Community Development District, Lee County, Florida ("the District") for the fiscal year ended September 30, 2026. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Copper Oaks Community Development District as of and for the fiscal year ended September 30, 2026. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2026 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSFL.COM

Our fee for these services will not exceed \$3,700 for the September 30, 2026 audit, unless there is a change in activity by the District, which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Copper Oaks Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Copper Oaks Community Development District.

By: _____

Title: _____

Date: _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from \$200,000 to \$350,000 per person and from \$300,000 to \$500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of “rural community” to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill’s expansion of the definition of “rural community” under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida’s Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of “compact, urban, mixed-use district” under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD’s ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.

Copper Oaks
COMMUNITY DEVELOPMENT DISTRICT

Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
5/1 - 5/31/26	1176-1177	\$12,544.58
6/1 - 6/30/26	1178-1185	\$16,460.47
7/1 - 7/31/26	1186-1189	\$18,140.58
8/1 - 8/31/26	1190-1193	\$9,881.05
9/1 - 9/30/26	1194-1196	\$10,985.21
TOTAL CHECKS		\$68,011.89

<i>Date</i>	<i>ACH</i>	<i>Amount</i>
5/1 - 5/31/26	80010	\$37.97
6/1 - 6/30/26	80011	\$342.40
7/1 - 7/31/26	80012	\$185.89
8/1 - 8/31/26	80013	\$38.14
9/1 - 9/30/26	80014	\$205.19
TOTAL ACH		\$809.59
TOTAL		\$68,821.48

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
5/06/26	00049	4/03/26 1ST QRT JAN 26-	202603 302-53800-46800 LAKE MAINT		*	457.00	
		4/03/26 1ST QRT FEB 26-	202603 302-53800-46800 LAKE MAINT		*	457.00	
		4/03/26 1ST QRT MAR 26-	202603 302-53800-46800 LAKE MAINT		*	457.00	
		4/03/26 1ST QRT JAN 26-	202603 302-53800-46100 LANDSCAPE MAINT		*	2,321.20	
		4/03/26 1ST QRT FEB 26-	202603 302-53800-46100 LANDSCAPE MAINT		*	2,321.20	
		4/03/26 1ST QRT MAR 26-	202603 302-53800-46100 LANDSCAPE MAINT		*	2,321.20	
COPPER OAKS HOA							8,334.60 001176
5/06/26	00008	5/01/26 270 MAY 26 -	202605 301-51300-34000 MGMT FEES		*	3,925.00	
		5/01/26 270 MAY 26 -	202605 301-51300-34100 COMPUTER TIME		*	94.50	
		5/01/26 270 MAY 26 -	202605 301-51300-31300 DISSEMINATION		*	94.50	
		5/01/26 270 MAY 26 -	202605 301-51300-49500 WEBSITE ADMIN		*	94.50	
		5/01/26 270 MAY 26 -	202605 301-51300-42000 POSTAGE		*	1.48	
GMS-SO FLORIDA, LLC							4,209.98 001177
TOTAL FOR BANK A						12,544.58	

CPO -COPPER OAKS- NMARINO

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
5/06/26	00040	4/29/26 99722-50 202604 302-53800-43000 IRRIG 3/31-4/29/26			*	37.97	
FPL (AUTO PAY)							37.97 080010

TOTAL FOR BANK Z						37.97	
TOTAL FOR REGISTER						12,582.55	

CPO -COPPER OAKS- NMARINO

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/03/26	00004	4/30/26 198648	202604 301-51300-31500 LEGAL SV THRU 4/30/26	BILLING COCHRAN, P.A.	*	400.00	400.00 001178
6/03/26	00008	6/01/26 271	202606 301-51300-34000 JUN 26 - MGMT FEES		*	3,925.00	
		6/01/26 271	202606 301-51300-34100 JUN 26 - COMPUTER TIME		*	94.50	
		6/01/26 271	202606 301-51300-31300 JUN 26 - DISSEMINATION		*	94.50	
		6/01/26 271	202606 301-51300-49500 JUN 26 - WEBSITE ADMIN		*	94.50	
		6/01/26 271	202606 301-51300-42000 JUN 26 - POSTAGE		*	.74	
			GMS-SO FLORIDA, LLC				4,209.24 001179
6/03/26	00034	6/01/26 197687	202606 302-53800-46300 1 YEAR AGREEMENT SV	HOOVER PUMPING SYSTEMS	*	4,580.00	4,580.00 001180
6/03/26	00050	5/31/26 7733635	202605 301-51300-48000 NOT PH TO ADOPT FY27 BGT		*	452.00	
		5/31/26 7733635	202605 301-51300-48000 QUAL PER CANDIDATES BOS		*	160.86	
			USA TODAY MEDIA CORP.				612.86 001181
6/17/26	00004	6/30/26 198944	202605 301-51300-31500 LEGAL SV THRU 5/31/26	BILLING COCHRAN, P.A.	*	1,925.00	1,925.00 001182
6/17/26	00034	6/06/26 197686	202606 302-53800-46300 PUMP REPAIR	HOOVER PUMPING SYSTEMS	*	583.79	583.79 001183
6/17/26	00051	6/01/26 24317-01	202605 301-51300-31100 ENGINEER THRU 5/29/26	JR EVANS ENGINEERING P.A.	*	280.00	280.00 001184
6/24/26	00034	6/17/26 198165	202606 302-53800-46300 SWNG CK VLVE/SCRN LK RPLC	HOOVER PUMPING SYSTEMS	*	3,869.58	3,869.58 001185
TOTAL FOR BANK A						16,460.47	

CPO -COPPER OAKS- TCESSNA

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/03/26	00040	5/30/26 99722-50	202605 302-53800-43000		*	342.40	
		IRRIG 4/29-5/30/26					
			FPL (AUTO PAY)				342.40 080011

						TOTAL FOR BANK Z	342.40
						TOTAL FOR REGISTER	16,802.87

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/07/26	00049	7/01/26 2ND QRT APR 26- LAKE MAINT	202606 302-53800-46800		*	457.00	
		7/01/26 2ND QRT MAY 26- LAKE MAINT	202606 302-53800-46800		*	457.00	
		7/01/26 2ND QRT JUN 26- LAKE MAINT	202606 302-53800-46800		*	457.00	
		7/01/26 2ND QRT APR 26- LANDSCAPE MAINT	202606 302-53800-46100		*	2,321.20	
		7/01/26 2ND QRT MAY 26- LANDSCAPE MAINT	202606 302-53800-46100		*	2,321.20	
		7/01/26 2ND QRT JUN 26- LANDSCAPE MAINT	202606 302-53800-46100		*	2,321.20	
COPPER OAKS HOA							8,334.60 001186
7/07/26	00008	7/01/26 272 JUL 26 - MGMT FEES	202607 301-51300-34000		*	3,925.00	
		7/01/26 272 JUL 26 - COMPUTER TIME	202607 301-51300-34100		*	94.50	
		7/01/26 272 JUL 26 - DISSEMINATION	202607 301-51300-31300		*	94.50	
		7/01/26 272 JUL 26 - WEBSITE ADMIN	202607 301-51300-49500		*	94.50	
		7/01/26 272 JUL 26 - POSTAGE	202607 301-51300-42000		*	4.44	
GMS-SO FLORIDA, LLC							4,212.94 001187
7/14/26	00004	6/30/26 199422 LEGAL SV THRU 6/30/26	202606 301-51300-31500		*	887.50	
BILLING COCHRAN, P.A.							887.50 001188
7/14/26	00011	7/14/26 07142026 TXFER TAX COLLECTIONS	202607 300-20700-10100		*	4,705.54	
COPPER OAKS CDD C/O US BANK							4,705.54 001189
TOTAL FOR BANK A						18,140.58	

CPO -COPPER OAKS- NMARINO

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/07/26	00040	6/30/26 99722-50	202606 302-53800-43000		*	185.89	
		IRRIG 5/30-6/30/26					
			FPL (AUTO PAY)				185.89 080012

						TOTAL FOR BANK Z	185.89
						TOTAL FOR REGISTER	18,326.47

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
8/12/26	00008	8/01/26 273	202608 301-51300-34000		*	3,925.00	
		AUG 26 - MGMT FEES					
		8/01/26 273	202608 301-51300-34100		*	94.50	
		AUG 26 - COMPUTER TIME					
		8/01/26 273	202608 301-51300-31300		*	94.50	
		AUG 26 - DISSEMINATION					
		8/01/26 273	202608 301-51300-49500		*	94.50	
		AUG 26 - WEBSITE ADMIN					
		8/01/26 273	202608 301-51300-42000		*	2.26	
		AUG 26 - POSTAGE					
				GMS-SO FLORIDA, LLC			4,210.76 001190
8/12/26	00034	8/04/26 198443	202608 302-53800-46300		*	3,821.31	
		FIBERGLASS ENCL. LID RPLC					
				HOOVER PUMPING SYSTEMS			3,821.31 001191
8/19/26	00034	8/11/26 199354	202608 302-53800-46300		*	1,448.98	
		RCS DEFLECTOR PLATE INST					
				HOOVER PUMPING SYSTEMS			1,448.98 001192
8/26/26	00004	7/31/26 199865	202607 301-51300-31500		*	400.00	
		LEGAL SV THRU 7/31/26					
				BILLING COCHRAN, P.A.			400.00 001193
TOTAL FOR BANK A						9,881.05	

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8/12/26	00040	7/30/26 99722-50	202607 302-53800-43000	IRRIG 6/30-7/30/26	*	38.14	
FPL (AUTO PAY)							38.14 080013

TOTAL FOR BANK Z						38.14	
TOTAL FOR REGISTER						9,919.19	

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
9/09/26	00008	9/01/26 274	202609 301-51300-34000		*	3,925.00	
		SEP 26 -	MGMT FEES				
		9/01/26 274	202609 301-51300-34100		*	94.50	
		SEP 26 -	COMPUTER TIME				
		9/01/26 274	202609 301-51300-31300		*	94.50	
		SEP 26 -	DISSEMINATION				
		9/01/26 274	202609 301-51300-49500		*	94.50	
		SEP 26 -	WEBSITE ADMIN				
		9/01/26 274	202609 301-51300-42000		*	7.02	
		SEP 26 -	POSTAGE				
				GMS-SO FLORIDA, LLC			4,215.52 001194
9/09/26	00017	8/25/26 8310797	202608 301-51300-32300		*	4,444.69	
		SR2021 8/1/26-7/31/27					
				U.S. BANK			4,444.69 001195
9/16/26	00004	5/31/26 198944	202605 301-51300-31500		*	1,925.00	
		LEGAL SV THRU 5/31/26					
		8/31/26 200440	202608 301-51300-31500		*	400.00	
		LEGAL SV THRU 8/31/26					
				BILLING COCHRAN, P.A.			2,325.00 001196
TOTAL FOR BANK A						10,985.21	

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
9/09/26	00040	8/31/26 99722-50 202608 302-53800-43000 IRRIG 7/30-8/31/26		FPL (AUTO PAY)	*	205.19	
-----							205.19 080014
TOTAL FOR BANK Z						205.19	
TOTAL FOR REGISTER						11,190.40	

Copper Oaks
Community Development District

Unaudited Financial Reporting
September 30, 2026



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4	<u>Capital Project Fund Series 2021</u>
5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>
7	<u>Assessment Receipt Schedule</u>

Copper Oaks
Community Development District
Combined Balance Sheet
September 30, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 9,870	\$ -	\$ -	\$ 9,870
<u>Investments:</u>				
Stateboard of Administration	87,273	-	-	87,273
<u>Series 2021</u>				-
Reserve	-	25,108	-	25,108
Revenue	-	82,534	-	82,534
Acquisition	-	-	110,546	110,546
Total Assets	\$ 97,142	\$ 107,642	\$ 110,546	\$ 315,330
Liabilities:				
Accrued Expenses	\$ 8,335	\$ -	\$ -	\$ 8,335
Total Liabilities	\$ 8,335	\$ -	\$ -	\$ 8,335
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 107,642	\$ -	\$ 107,642
Capital Project	-	-	110,546	110,546
Assigned for:				
Unassigned	88,808	-	-	88,808
Total Fund Balances	\$ 88,808	\$ 107,642	\$ 110,546	\$ 306,996
Total Liabilities & Fund Balance	\$ 97,142	\$ 107,642	\$ 110,546	\$ 315,330

Copper Oaks

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 114,368	\$ 114,368	\$ 117,168	\$ 2,800
Interest Income	4,000	4,000	4,697	697
Total Revenues	\$ 118,368	\$ 118,368	\$ 121,865	\$ 3,497
Expenditures:				
<u>General & Administrative:</u>				
Engineering	\$ 8,500	\$ 8,500	\$ 280	\$ 8,220
Attorney	6,000	6,000	7,483	(1,483)
Annual Audit	5,000	5,000	3,600	1,400
Assessment Administration	2,000	2,000	2,000	-
Dissemination Agent	1,134	1,134	1,134	0
Trustee Fees	4,100	4,100	4,445	(345)
Management Fees	47,100	47,100	47,100	0
Information Technology	1,134	1,134	1,134	0
Website Maintenance	1,134	1,134	1,134	0
Telephone	150	150	-	150
Postage & Delivery	500	500	46	454
Insurance General Liability	8,609	8,609	8,295	314
Printing & Binding	500	500	6	494
Legal Advertising	1,500	1,500	613	887
Other Current Charges	700	700	1,389	(689)
Office Supplies	100	100	0	100
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 88,336	\$ 88,336	\$ 78,833	\$ 9,504
<u>Operations & Maintenance</u>				
Field Expenditures				
Field Manager	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Utility-Electric	3,000	3,000	2,525	475
Lake Maintenance	5,328	5,328	5,484	(156)
Landscape Maintenance	27,840	27,840	27,991	(151)
Plant Replacement	1,000	1,000	-	1,000
Irrigation Repairs	8,000	8,000	-	8,000
Pump System Maintenance	8,000	8,000	14,617	(6,617)
Repair and Maintenance	1,000	1,000	-	1,000
Contingency	5,000	5,000	-	5,000
Subtotal Field Expenditures	\$ 61,668	\$ 61,668	\$ 50,616	\$ 11,052
Total Operations & Maintenance	\$ 61,668	\$ 61,668	\$ 50,616	\$ 11,052
Total Expenditures	\$ 150,004	\$ 150,004	\$ 129,449	\$ 20,555
Excess (Deficiency) of Revenues over Expenditure	\$ (31,636)	\$ (31,636)	\$ (7,584)	\$ 24,052
Net Change in Fund Balance	\$ (31,636)	\$ (31,636)	\$ (7,584)	\$ 24,052
Fund Balance - Beginning	\$ 31,636		\$ 96,392	
Fund Balance - Ending	\$ -		\$ 88,808	

Copper Oaks
Community Development District
Debt Service Fund Series 2021
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 251,091	\$ 251,091	\$ 256,946	\$ 5,855
Interest Income	3,500	3,500	6,053	2,553
Total Revenues	\$ 254,591	\$ 254,591	\$ 262,999	\$ 8,408
Expenditures:				
Interest 11/1	\$ 32,460	\$ 32,460	\$ 32,460	\$ -
Interest - 5/1	32,460	32,460	32,460	-
Principal - 5/1	188,000	188,000	188,000	-
Total Expenditures	\$ 252,920	\$ 252,920	\$ 252,920	\$ -
Excess (Deficiency) of Revenues over Expenditure	\$ 1,671	\$ 1,671	\$ 10,079	\$ 8,408
Net Change in Fund Balance	\$ 1,671	\$ 1,671	\$ 10,079	\$ 8,408
Fund Balance - Beginning	\$ 66,164		\$ 97,563	
Fund Balance - Ending	\$ 67,835		\$ 107,642	

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

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/26	Thru 09/30/26	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 3,919	\$ 3,919
Total Revenues	\$ -	\$ -	\$ 3,919	\$ 3,919
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditure	\$ -	\$ -	\$ 3,919	\$ 3,919
Net Change in Fund Balance	\$ -		\$ 3,919	\$ 3,919
Fund Balance - Beginning	\$ -		\$ 106,627	
Fund Balance - Ending	\$ -		\$ 110,546	

Copper Oaks
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Special Assessments - Tax Roll	\$ 114	\$ 9,254	\$ 95,009	\$ 2,456	\$ 3,679	\$ 1,241	\$ 3,272	\$ 436	\$ -	\$ 1,707	\$ -	\$ -	\$ 117,168
Interest Income	292	255	347	492	456	502	481	460	410	378	335	289	4,697
Total Revenues	\$ 405	\$ 9,509	\$ 95,356	\$ 2,949	\$ 4,135	\$ 1,743	\$ 3,753	\$ 896	\$ 410	\$ 2,086	\$ 335	\$ 289	\$ 121,865
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ 280
Attorney	400	1,073	400	400	400	798	400	1,925	888	400	400	-	7,483
Annual Audit	-	3,600	-	-	-	-	-	-	-	-	-	-	3,600
Assessment Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Dissemination Agent	95	95	95	95	95	95	95	95	95	95	95	95	1,134
Trustee Fees	-	-	-	-	-	-	-	-	-	-	4,445	-	4,445
Management Fees	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	47,100
Information Technology	95	95	95	95	95	95	95	95	95	95	95	95	1,134
Website Maintenance	95	95	95	95	95	95	95	95	95	95	95	95	1,134
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	7	5	1	11	1	1	2	1	1	4	2	7	46
Insurance General Liability	8,295	-	-	-	-	-	-	-	-	-	-	-	8,295
Printing & Binding	-	6	0	-	-	-	-	-	-	-	-	-	6
Legal Advertising	-	-	-	-	-	-	-	-	613	-	-	-	613
Other Current Charges	-	383	101	88	92	106	90	106	105	121	98	98	1,389
Office Supplies	-	-	-	0	-	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	-	175	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 14,911	\$ 9,450	\$ 4,711	\$ 4,708	\$ 4,702	\$ 5,113	\$ 4,700	\$ 6,241	\$ 6,095	\$ 4,734	\$ 9,154	\$ 4,314	\$ 78,833
<u>Operations & Maintenance</u>													
Field Expenditures													
Field Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility-Electric	337	375	432	453	80	38	38	342	186	38	205	-	2,525
Lake Maintenance	457	457	457	457	457	457	457	457	457	457	457	457	5,484
Landscape Maintenance	2,320	2,390	2,390	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	2,321	27,991
Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump System Maintenance	-	313	-	-	-	-	-	-	9,033	-	5,270	-	14,617
Repair and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Field Expenditures	\$ 3,114	\$ 3,535	\$ 3,279	\$ 3,231	\$ 2,858	\$ 2,816	\$ 2,816	\$ 3,121	\$ 11,997	\$ 2,816	\$ 8,254	\$ 2,778	\$ 50,616
Total Operations & Maintenance	\$ 3,114	\$ 3,535	\$ 3,279	\$ 3,231	\$ 2,858	\$ 2,816	\$ 2,816	\$ 3,121	\$ 11,997	\$ 2,816	\$ 8,254	\$ 2,778	\$ 50,616
Total Expenditures	\$ 18,025	\$ 12,984	\$ 7,990	\$ 7,939	\$ 7,561	\$ 7,929	\$ 7,516	\$ 9,362	\$ 18,092	\$ 7,551	\$ 17,407	\$ 7,092	\$ 129,449
Excess (Deficiency) of Revenues over Expenditures	\$ (17,620)	\$ (3,475)	\$ 87,366	\$ (4,990)	\$ (3,426)	\$ (6,186)	\$ (3,764)	\$ (8,466)	\$ (17,682)	\$ (5,465)	\$ (17,073)	\$ (6,803)	\$ (7,584)
Net Change in Fund Balance	\$ (17,620)	\$ (3,475)	\$ 87,366	\$ (4,990)	\$ (3,426)	\$ (6,186)	\$ (3,764)	\$ (8,466)	\$ (17,682)	\$ (5,465)	\$ (17,073)	\$ (6,803)	\$ (7,584)

Copper Oaks
Community Development District
Long Term Debt Report

Series 2021, Special Assessment Refunding and Improvement Bonds		
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)
Less: Principal Payment - 5/1/26		(\$188,000)
Current Bonds Outstanding		\$1,976,000

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%

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/ Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2021 Debt Service</i>	<i>Total</i>
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
05/13/26	04/01-04/30/26	1,352.67	(40.58)	-	-	1,393.25	436.01	957.24	1,393.25
07/15/26	06/01-06/30/26	5,296.68	(158.90)	-	-	5,455.58	1,707.28	3,748.30	5,455.58
TOTAL		\$ 388,785.64	\$ 14,268.05	\$ 403.61	\$ -	\$ 374,113.98	\$ 117,168.09	\$ 256,945.89	\$ 374,113.98

100.00%	Percent Collected
\$ -	Balance Remaining to Collect