Rizzetta & Company

Copperstone
Community Development District

Board of Supervisors'
Regular Meeting
August 4, 2026

District Office:
2700 S. Falkenburg Rd, Suite 2745
Riverview, Florida 33578
813-533-2950

copperstonecdd.org

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT AGENDA

Copperstone Clubhouse located at 8145 115th Avenue East, Parrish, FL 34219

Board of Supervisors	Tom Fretz	Chairman
	Michael Fondario	Vice Chairman
	Adam Bailey	Assistant Secretary
	Cory Richter	Assistant Secretary
	Girard Litrenta	Assistant Secretary
District Manager	Sam Stevens	Rizzetta & Company, Inc.
District Attorney	Marisa Powers	Blalock Walters
District Engineer	Kyle L. Thornton, PE	Halff Associates, Inc.

All Cellular phones and pagers must be turned off while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813)-533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY)1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT
District Office · Riverview, Florida · (813) 533-2950
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.copperstonecdd.org

Board of Supervisors
Copperstone Community
Development District

July 28, 2026

FINAL AGENDA

Dear Board Members:

The Public Hearing and regular meetings of the Board of Supervisors of the Copperstone Community Development District will be held on **Tuesday, August 4, 2026, at 6:30 p.m**. at the Copperstone Clubhouse located at 8145 115th Avenue E., Parrish, Florida 34219.

1. **CALL TO ORDER**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **STAFF REPORTS**
   - **A.** Aquatic Maintenance
     - **1.** Presentation of Waterway Inspection Report .... Tab 1
     - **2.** Presentation of Waterway Management Report .... Tab 2
     - **3.** Presentation of Quarterly Fountain Report .... Tab 3
   - **B.** District Engineer
   - **C.** District Counsel
   - **D.** District Manager
     - **1.** Presentation of 2nd Quarter Website Compliance Report ......Tab 4
   - **E.** Chair Update
4. **BUSINESS ITEMS**
   - **A.** Public Hearing on Fiscal Year 2026/2027 Final Budget
     - **1.** Public Comments on the Fiscal Year 2026/2027 Final Budget
     - **2.** Consideration of Resolution 2026-04; Approving Fiscal Year 2026/2027 Final Budget .... Tab 5
   - **B.** Public Hearing on Fiscal Year 2026/2027 Levying of O&M Assessments
     - **1.** Public Comments on the Fiscal Year 2026/2027 Levying of O&M Assessments
     - **2.** Consideration of Resolution 2026-05; Levying of Fiscal Year 2026/2027 .... Tab 6 O&M Assessments
   - **C.** Consideration of Resolution 2026-06; Approving Fiscal Year 2026/2027 Meeting Schedule .... Tab 7
   - **D.** Consideration of Subdivision Ponds #10, 21, and 23 Topographic & Bathymetric Surveys Proposals for Repair .... Tab 8
5. **BUSINESS ADMINISTRATION**
   - **A.** Consideration of Minutes of the Board of Supervisor's Regular Meeting Held on June 2, 2026 ....Tab 9
   - **B.** Consideration of Minutes of the Board of Supervisor's Shade Special Meeting Held on June 10, 2026,..................................... Tab 10
   - **C.** Consideration of Operations and Maintenance Expenditures for May and June 2026 ....Tab 11

6. SUPERVISOR REQUESTS

7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 533-2950.

Sincerely,

Sam Stevens

District Manager

Tab 1

Copperstone Community Development District

Waterway Inspection Report

Reason for Inspection:
Quality Assurance

Inspection Date:
7/27/2026

Prepared for:
Copperstone
Community Development District

Prepared by:

Jacob M. Adams, Project Manager & Biologist

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Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa
1-800-491-9621

TABLE OF CONTENTS

Site Assessments

www.AdvancedAquatic.com
lakes@advancedaquatic.com
292 S. Military Trail, Deerfield Beach, FL 33442
Locations in: Deerfield Beach, Fort Myers, Port St. Lucie, and Clearwater/Tampa
1-800-491-9621

Site Assessments

Pond 1

Comments:

Site Looks Good

Hydrilla and algae treatments have shown positive results and a reduction. Pond 1 looks good overall with only minimal remaining algae around some of the native vegetation. No other issues were observed on this pond. Shoreline weeds were also previously treated and show positive results.

Pond 2

Comments:

Site Looks Good

Pond 2 continues to look great. No issues were observed with algae, submersed weeds, or shoreline weeds. Previously, spot treatments for Torpedograss and other shoreline weeds were performed. The water level has remained at a low level.

Site Assessments

Pond 3

Comments:
Normal Growth Observed

Minor algae growth was observed on this pond. This new algae growth will be targeted for treatment during the upcoming visits. No issues were observed with submersed weeds. Shoreline weeds and grasses continue to be spot treated in the native vegetation around the shoreline perimeter.

Pond 4

Comments:
Normal Growth Observed

Minor algae growth was observed on this pond. This new algae growth will be targeted for treatment during the upcoming visits. No issues were observed with submersed weeds. Shoreline weeds and grasses continue to be spot treated in the native vegetation around the shoreline perimeter.

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Site Assessments

Pond 5

Comments:
Site Looks Good

Pond 5 looks great. No issues were observed with algae, submersed weeds, or shoreline weeds. Previous treatments have kept new growth on this pond to a minimum.

Dry Retention Area 6

Comments:
Site Looks Good

Previous new growth of invasive aquatic grasses and weeds have been treated. Positive results were seen, and only minimal new growth was observed. Treatments will continue to target any new growth in this area.

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Site Assessments

Dry Retention Area 7

Comments:
Site Looks Good

Previous new growth of invasive aquatic grasses and weeds have been treated. Positive results were seen, and only minimal new growth was observed. Treatments will continue to target any new growth in this area.

Pond 8

Comments:
Site Looks Good

Minimal amounts of algae were previously targeted for treatment, with positive results seen. No issues were observed with algae, submersed weeds, or shoreline weeds.

Site Assessments

Pond 9

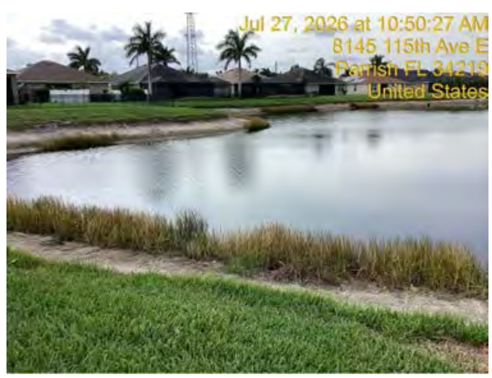
Comments:
Site Looks Good

Pond 9 continues to look good. Minimal amounts of shoreline weeds and grasses were previously treated and have shown positive results. Minimal to no new growth was observed. No issues were observed with algae, submersed weeds, or shoreline weeds.

Pond 10

Comments:
Site Looks Good

Previous treatments continue to show positive result in minimizing algae growth. No issues were observed with algae, submersed weeds, or shoreline weeds.



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Site Assessments

Pond 11

Comments:

Site Looks Good

Pond 11 continues to look good. Previous treatments have targeted shoreline weeds on the exposed shoreline perimeter and positive results were seen. No issues were observed with algae, submersed weeds, or shoreline weeds.

Pond 12

Comments:

Site Looks Good

Shoreline weeds, including Torpedograss, were previously targeted for treatment and positive results were seen. No issues were observed with algae, submersed weeds, or shoreline weeds.

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Site Assessments

Pond 13

Comments:

Normal Growth Observed

Minor algae growth was observed on pond 13. The new algae growth will be targeted for treatment during the upcoming visits. Shoreline grasses and weeds were previously targeted for treatment and positive results were seen. No issues were observed with submersed weeds.

Pond 14

Comments:

Site Looks Good

Pond 14 looks great. Previous treatment have targeted minimal algae, floating weeds, and shoreline weeds. Spot treatments will continue to target new growth in the littoral shelf area. No issues were observed with algae, submersed weeds, or shoreline weeds.

Site Assessments

Pond 15

Comments:
Site Looks Good

Pond 15 continues to look good. Minimal to no new invasive growth was observed. Previously a minimal amount algae growth was observed, treated, and positive results seen. No issues were observed with algae, submersed weeds, or shoreline weeds.

Dry Retention Area 16

Comments:
Site Looks Good

Minimal growth of grasses and weeds were observed around the outflow structure have been targeted for treatment. No other issues to report in the area.

Site Assessments

Pond 17

Comments:

Site Looks Good

Pond 17 continues to look good. No issues were observed with algae, submersed weeds, or shoreline weeds. Previous treatments have targeted shoreline weed growth and positive results were observed. This pond remains at a normal level.

Pond 18

Comments:

Site Looks Good

The ditch looks great. No vegetation growth was observed. Water can flow freely as needed.

Site Assessments

Pond 19

Comments:
Site Looks Good

Pond 19 looks great. No algae growth was observed during this visit. No issues were observed with algae, submersed weeds, or shoreline weeds. Previous treatments have targeted minimal shoreline weed and grass growth along the exposed sediment.

Pond 20

Comments:
Site Looks Good

Pond 20 continues to look great. No issues were observed with algae or submersed weeds. Previous treatments for shoreline weeds have shown positive results. Minimal amounts of new invasive grasses remain and will be targeted for treatment. Water level has remained very low.

Site Assessments

Pond 21

Comments:

Site Looks Good

Minimal invasive grasses and aquatic weeds were observed. These will be targeted for treatment during the upcoming visits. Pond 21 continues to look good. No issues were observed with algae or submersed weeds. The water level has remained at a low level.

Pond 22

Comments:

Site Looks Good

Minimal shoreline weed growth was targeted for treatment previously. Spot treatments will continue to target this growth around the native vegetation. No issues were observed with algae, submersed weeds.

Site Assessments

Pond 23

Comments:
Site Looks Good

Torpedograss and other shoreline weeds were previously targeted for treatment and positive results were seen with minimal amounts of new Torpedograss remaining . The water level has remained low. No issues were observed with algae or submersed weeds. Lily growth has been targeted for treatment recently. Follow up treatments will occur to continue to reduce.

Pond 24

Comments:
Normal Growth Observed

Pond 24 looks good overall with only minor Torpedograss and Pennywort growth were observed. Treatments will continue to target this new growth. No issues were observed with algae, submersed weeds, or other shoreline weeds.

Site Assessments

Pond 25

Comments:
Site Looks Good

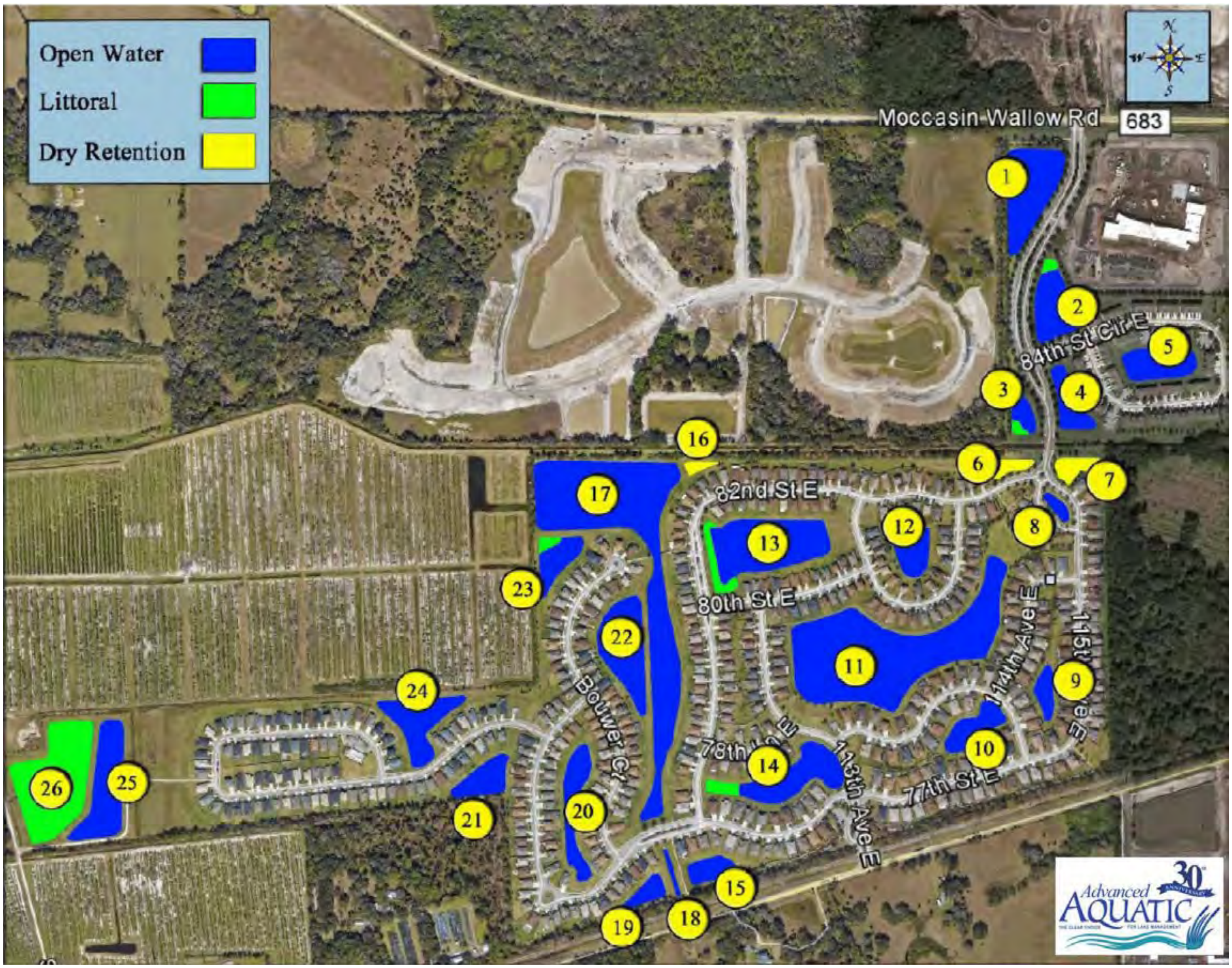
Pond 25 looks good overall. Only trace amounts of Torpedograss was observed around some of the native vegetation. This will be spot treated during the upcoming visits. No issues were observed with algae or submersed weed. The water level has remained low.

Littoral Area 26

Comments:
Normal Growth Observed

New growth of Camphorweed, Dog Fennel, and other invasive terrestrial growth were observed in the buffer area. This will be targeted for treatment during the upcoming visits.

Map


Open Water
Littoral
Dry Retention
Moccasin Wallow Rd
683
84th St Cir E
82nd St E
80th St E
78th
77th St E
113th Ave E
114th Ave E
115th Ave E
Bouwer Cr
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Copperstone Community Development District

Waterway Inspection Report

Reason for Inspection:
Quality Assurance

Inspection Date:
6/23/2026

Prepared for:
Copperstone
Community Development District

Prepared by:

Jacob M. Adams, Project Manager & Biologist

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Waterway Inspection Report | Page 2

Site Assessments

Pond 1

Comments:

Requires Attention

Hydrilla and Algae are present in the shallow unplanted littoral shelf area. This area will be targeted for treatment as well as the perimeter areas for algae and Hydrilla growth. No issues were observed with shoreline weeds. Shoreline weeds and invasive grasses were previously treated and positive results were seen.

Pond 2

Comments:

Site Looks Good

Pond 2 looks great. No issues were observed with algae, submersed weeds, or shoreline weeds. Previously the exposed sediment was targeted for spot treatments of Torpedograss and other shoreline weeds. The water level has remained at a low level.

Site Assessments

Pond 3

Comments:
Site Looks Good

Pond 3 continues to look great. A minimal amount of Torpedograss is located around some of the native vegetation was previously spot treated and positive results were seen. No other issues were observed.

Pond 4

Comments:
Normal Growth Observed

Algae growth was observed on pond 4. Algae growth on this pond was minor and will be targeted for treatment during the upcoming visits. Minor patches of Torpedograss were observed around some of the native vegetation and will contine to be spot treated to preserve the native vegetation.

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Site Assessments

Pond 5

Comments:
Site Looks Good

Pond 5 looks great. No issues were observed with algae, submersed weeds, or shoreline weeds. Previous treatments have kept new growth on this pond to a minimum.

Dry Retention Area 6

Comments:
Normal Growth Observed

With recent rains, an increased growth of invasive vegetation was observed. The new growth in this dry retention area will be targeted for treatment during the upcoming visits.

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Site Assessments

Dry Retention Area 7

Comments:

Normal Growth Observed

With recent rains, an increased growth of invasive vegetation was observed. The new growth in this dry retention area will be targeted for treatment during the upcoming visits.

Pond 8

Comments:

Normal Growth Observed

A minimal amount of algae and a couple pieces of trash were observed on pond 8. The algae will be targeted for treatment during the upcoming visit and trash will be collected. No other issues were observed with submersed weeds or shoreline weeds.

Site Assessments

Pond 9

Comments:
Site Looks Good

Pond 9 looks good overall. A very minimal amount of shoreline weeds were observed near the water line on the exposed sediment. This new growth will be targeted for treatment. No issues were observed with algae or submersed weeds.

Aeration system was operational.

Pond 10

Comments:
Site Looks Good

Previous treatments have targeted minimal algae growth and have shown positive results. Pond 10 looks great despite continued low water levels. No issues were observed with algae, submersed weeds, or shoreline weeds.

Aeration system was operational.

Site Assessments

Pond 11

Comments:

Site Looks Good

Pond 11 continues to look good. Previous treatments have targeted shoreline weeds on the exposed shoreline perimeter and positive results were seen. No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained low.

Aeration system is operational.

Pond 12

Comments:

Site Looks Good

Shoreline weeds, including Torpedograss, were previously targeted for treatment and positive results were seen. No issues were observed with algae, submersed weeds, or shoreline weeds.

The aeration system is operational.

Site Assessments

Pond 13

Comments:

Normal Growth Observed

Minor algae growth was observed on pond 13. This new growth will be targeted for treatment during the upcoming visit. Minimal shoreline weeds were observed. No issues were observed with submersed weeds. Minimal amounts of trash were observed.

Aeration system was operational.

Pond 14

Comments:

Site Looks Good

Pond 14 looks great. Previous treatment have targeted minimal algae, floating weeds, and shoreline weeds. Spot treatments will continue to target new growth in the littoral shelf area. No issues were observed with algae, submersed weeds, or shoreline weeds.

Aeration system was operational.

Waterway Inspection Report | Page 9

Site Assessments

Pond 15

Comments:
Site Looks Good

Pond 15 continues to look good. Minimal to no new invasive growth was observed. Previously a minimal amount algae growth was observed, treated, and positive results seen. No issues were observed with algae, submersed weeds, or shoreline weeds.

Dry Retention Area 16

Comments:
Site Looks Good

Minimal growth of grasses and weeds were observed around the outflow structure have been targeted for treatment. No other issues to report in the area.

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Site Assessments

Pond 17

Comments:

Site Looks Good

Pond 17 continues to look good. No issues were observed with algae, submersed weeds, or shoreline weeds. Previous treatments have targeted shoreline weed growth and positive results were observed. This pond remains at a normal level.

Pond 18

Comments:

Site Looks Good

The ditch looks great. No vegetation growth was observed. Water can flow freely as needed.

Site Assessments

Pond 19

Comments:
Site Looks Good

Pond 19 looks great. No algae growth was observed during this visit. No issues were observed with algae, submersed weeds, or shoreline weeds.

Aeration system was operational.

Pond 20

Comments:
Site Looks Good

Pond 20 continues to look great. No issues were observed with algae or submersed weeds. Previous treatments for shoreline weeds have shown positive results. Minimal amounts of new invasive grasses remain and will be targeted for treatment. Water level has remained very low.

Aeration system is operational.

Site Assessments

Pond 21

Comments:

Normal Growth Observed

Minimal invasive grasses and aquatic weeds were observed. These will be targeted for treatment during the upcoming visits. Pond 21 continues to look good. No issues were observed with algae or submersed weeds. The water level has remained at a low level.

Pond 22

Comments:

Site Looks Good

Minimal shoreline weed growth was targeted for treatment previously. Spot treatments will continue to target this growth around the native vegetation. No issues were observed with algae, submersed weeds.

Aeration system was operational.

Site Assessments

Pond 23

Comments:

Site Looks Good

Torpedograss and other shoreline weeds were previously targeted for treatment and positive results were seen with minimal amounts of new Torpedograss remaining . The water level has remained low. No issues were observed with algae or submersed weeds.

Pond 24

Comments:

Site Looks Good

Pond 24 looks good overall with only minor Torpedograss and Pennywort growth were observed. Treatments will continue to target this new growth. No issues were observed with algae, submersed weeds, or other shoreline weeds.

Site Assessments

Pond 25

Comments:
Site Looks Good

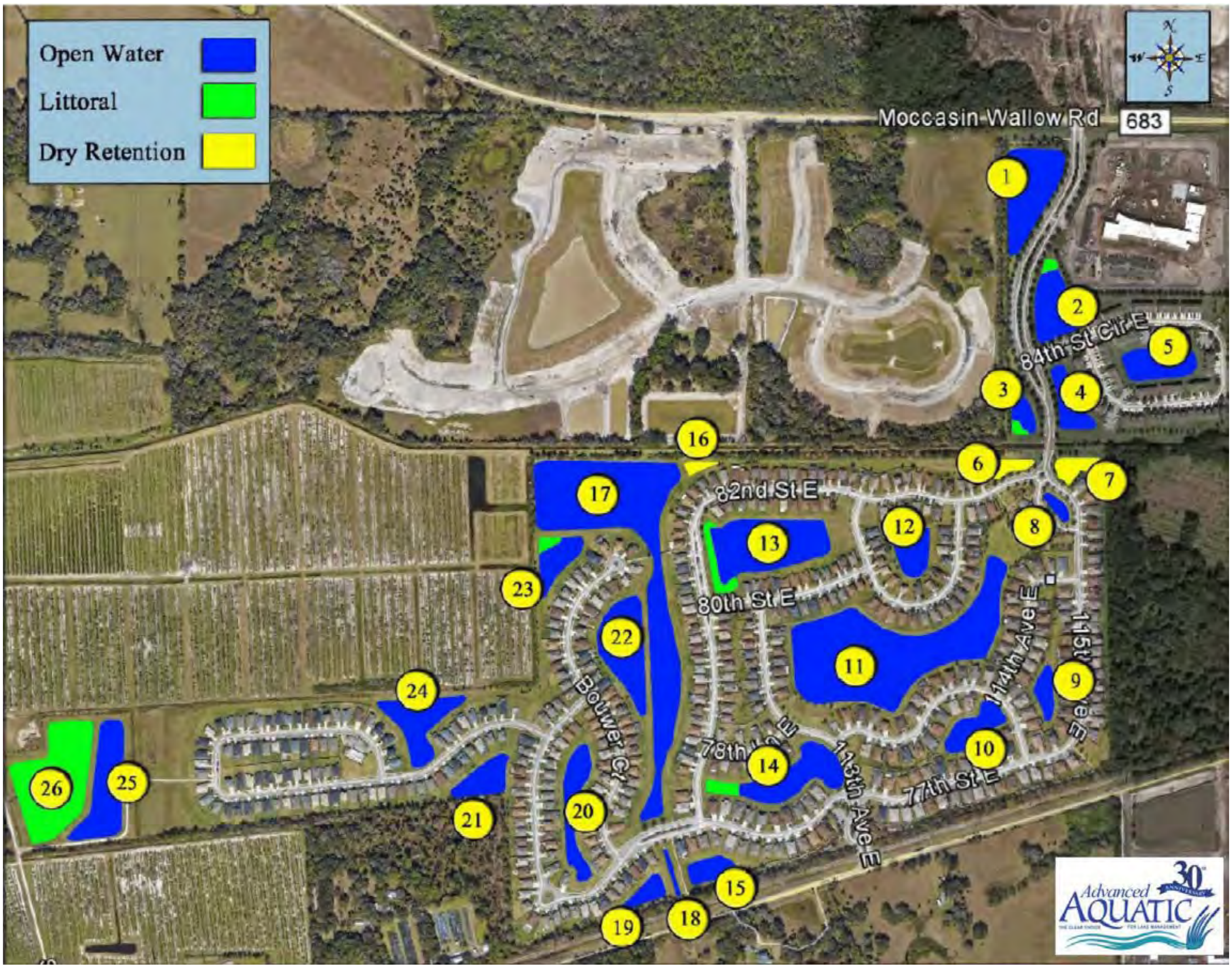
Pond 25 looks good overall. Only trace amounts of Torpedograss was observed around some of the native vegetation. This will be spot treated during the upcoming visits. No issues were observed with algae or submersed weed. The water level has remained low.

Littoral Area 26

Comments:
Normal Growth Observed

New growth of Camphorweed, Dog Fennel, and other invasive terrestrial growth were observed in the buffer area. This will be targeted for treatment during the upcoming visits.

Map



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Tab 2

Advanced AQUATIC
30th ANNIVERSARY
EAR CHOICE FOR LAKE MANAGEMENT
es@advancedaquatic.com
ancedaquatic.com
00-491-9621

CUSTOMER: Copperstone
ACCOUNT #: 910
DATE: 7/9
TECH: B. Martin
WEATHER CONDITIONS: Sunny 100° <1-5m
WATER LEVELS: Low 2-4ft

WATERWAY MANAGEMENT REPORT

AE/AQUATIC WEED CONTROL

TERWAY I.D.	1	2	3	4	5	8	9	10	11	13	14	15	18	19	22
AE TREATMENT	X			X		X		X		X	X	X			
DER GRASSES	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
MERSED AQUATICS	X														
ATING AQUATICS													X		

OBSERVATIONS: Overall property looks good. Extremely low water levels and hotter n normal temps causing small algae blooms. Treatments added for prevention.

OMMENDATIONS:

- Water Quality Analysis ☐ Lake (s) # /
- Native Plantings ☐ Lake (s) # /
- Native Fish Stocking ☐ Lake (s) # /
- Triploid Grass Carp ☐ Lake (s) # /

/WILDLIFE OBSERVATIONS

RT FISH: ☒ Largemouth Bass ☒ Bream ☒ Catfish
OGICAL CONTROL FISH: ☐ Triploid Grass Carp ☐ Mosquitofish
ER WILDLIFE:
ARKS: Ducks, Gator

Lake and Pond Management • Fountain and Aeration Systems • Fish Stocking
Native Planting and Monitoring • Water Quality Analysis

Advanced AQUATIC 30th ANNIVERSARY
THE CLEAR CHOICE FOR LAKE MANAGEMENT

lakes@advancedaquatic.com
advancedaquatic.com
1-800-491-9621

CUSTOMER: Copperstone CDD
ACCOUNT #: 910
DATE: 7/22
TECH: B. Martin
WEATHER CONDITIONS: Sunny 99° (1-5mph)
WATER LEVELS: Low 4-6ft

WATERWAY MANAGEMENT REPORT

LGAE/AQUATIC WEED CONTROL

VATERWAY I.D.	1	4	5	6	7	8	9	10	12	13	14	17	18	19	23	21
LGAE TREATMENT	X	X				X	X	X	X	X	X					
ORDER GRASSES	X	X	X	X	X	X	X	X	X	X		X	X	X	X	X
UBMERSED AQUATICS																
OATING AQUATICS															X	

TE OBSERVATIONS: Overall property looks great. Algae treatments added as
ell as preventative border weed treatments added. Water levels up
lightly.

COMMENDATIONS:

- Water Quality Analysis ☐ Lake (s) # /
- Native Plantings ☐ Lake (s) # /
- Native Fish Stocking ☐ Lake (s) # /
- Triploid Grass Carp ☐ Lake (s) # /

/WILDLIFE OBSERVATIONS

RT FISH ☒ Largemouth Bass ☒ Bream ☒ Catfish
LOGICAL CONTROL FISH ☒ Triploid Grass Carp ☐ Mosquitofish
ER WILDLIFE:
ARKS: Ducks

Tab 3

Quarterly Fountain Maintenance Report

For:

Copperstone

Date:

6/18/2026

Technician(s):

Cody Q. Wylupek, Assistant Project Manager

FOUNTAIN #1:

Control Panel:

Before Cleaning:

After Cleaning:

Operational:

Fountain has been pressure washed / cleaned. I am unable to get any electrical readings due to faulty component within fountain control box. A replacement part is being ordered and will be installed as soon as we receive it.
The item at fault is a start capacitor.

Light and fountain timer: 6pm-10pm

FOUNTAIN #2:

Control Panel:

Before Cleaning:

After Cleaning:

Operational:

Fountain amperage(A): yellow: 24.5, black: 22.5, red: 5.3
Fountain leakage(mA): 1.3 (great reading)
Light amperage (A): 0.65
Fountain Timer: 6pm-10pm
Light timer: 6pm-10pm
Fountain has been cleaned / pressure washed and flushed, intake screen cleared, all components inside control box as well as clocks/timers checked.
All lights operational. No issues to report.

FOUNTAIN #3:

Control Panel:

Before Cleaning:

After Cleaning:

Operational:

Fountain has been pressure washed/cleaned, components inside control box checked, all lights working, no issues to report.
Fountain and light timer set to: 6pm-10pm

FOUNTAIN #4:

Control Panel:

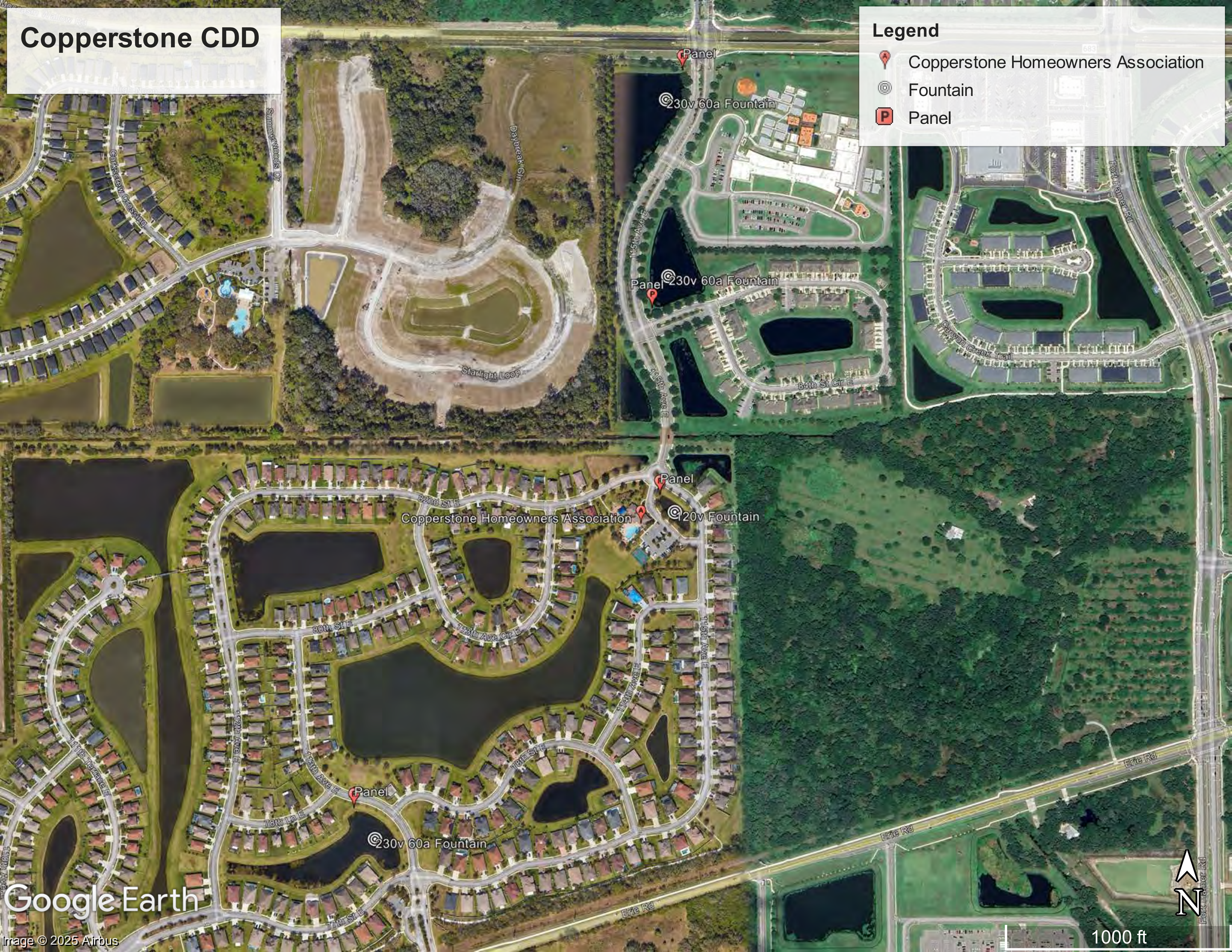
Before Cleaning:

After Cleaning:

Operational:

Fountain amperage(A): yellow: 23.3, black: 16.5, red: 12.4
Fountain leakage(mA): 0.75 (great reading)
Light amperage (A): 0.55
Fountain Timer: 6pm-10pm
Light timer: 6pm-10pm
Fountain has been cleaned / pressure washed and flushed, intake screen cleared, all components inside control box as well as clocks/timers checked.
All lights operational. No issues to report.

Copperstone CDD



Tab 4

Quarterly Compliance Audit Report

Copperstone

Date: June 2026 - 2nd Quarter
Prepared for: Matthew Huber
Developer: Rizzetta
Insurance agency:

Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

Table of Contents

Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in Florida Statute Chapter 189.069.

ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – WCAG 2.1, which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.

Florida Statute Compliance

Pursuant to F.S. 189.069, every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the WCAG 2.1 levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

> * **NOTE**: Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.

ADA Website Accessibility

Result: PASSED

Accessibility Grading Criteria

Passed	Description
Passed	**Website errors*** **0** WCAG 2.1 errors appear on website pages causing issues**
Passed	**Keyboard navigation** The ability to navigate website without using a mouse
Passed	**Website accessibility policy** A published policy and a vehicle to submit issues and resolve issues
Passed	**Color contrast** Colors provide enough contrast between elements
Passed	**Video captioning** Closed-captioning and detailed descriptions
Passed	**PDF accessibility** Formatting PDFs including embedded images and non-text elements
Passed	**Site map** Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing
**Error reporting details are available in your Campus Suite Website Accessibility dashboard

Florida F.S. 189.069 Requirements

Result: PASSED

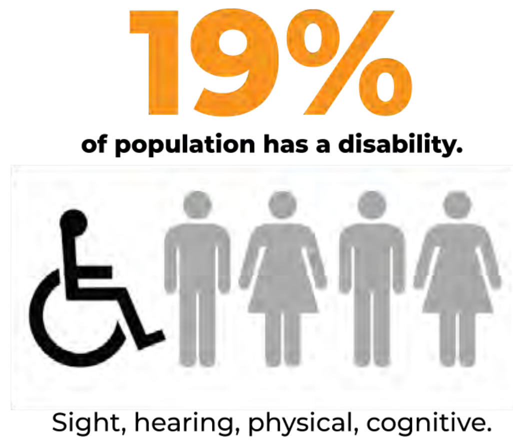
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.

ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.

Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: *http://webaim.org/resources/contrastchecker*

Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.

Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: *http://webaim.org/techniques/alttext*

Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A "skip navigation" option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: *www.nngroup.com/articles/keyboard-accessibility*
Helpful article: *http://webaim.org/techniques/skipnav*

Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no 'click here' please) are just some ways to help everyone find what they're searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: *http://webaim.org/techniques/sitetools/*

Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: *http://webaim.org/techniques/tables/data*

Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: *http://webaim.org/techniques/acrobat/acroba*t

Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: *http://webaim.org/techniques/captions*

Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: *http://webaim.org/techniques/forms*

Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.

Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.

Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that

	enable them to perform tasks they otherwise would not be able to perform (e..g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

Tab 5

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE 2026/2027 BUDGET PURSUANT TO FLORIDA LAW; ADDRESSING POSTING REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Copperstone Community Development ("District") was established by the Manatee County Commission, Florida; and

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors of the Copperstone Community Development District (the "Board") the proposed operating budget for the Fiscal Year 2026/2027 ("Proposed Budget"); and

WHEREAS, the Board has considered the Proposed Budget and desires to adopt the budget with amendments, if any, as approved by the Board of Supervisors.

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

1. **BUDGET ADOPTED.** The Budget prepared by the District Manager to provide a budget for the operation, maintenance, and capital improvements of the District for Fiscal Year 2026/2027 attached hereto as **Exhibit A** is hereby adopted with any amendments, if any, as approved by the Board of Supervisors.

2. **POSTING OF THE BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Manager is further directed to post the adopted Budget on the District's website within thirty (30) days after adoption and the adopted Budget shall remain on the website for at least two (2) years. If the District does not have its own website, the District's Manager is directed to transmit the approved budget to the manager or administrator of Manatee County for posting on the County website.

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

PASSED AND ADOPTED THIS 4TH DAY OF AUGUST 2026.

ATTEST:	**COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT**
____________________________	By:____________________________
Secretary	Its:____________________________

Rizzetta & Company

Copperstone
Community Development District

www.copperstonecdd.org

Approved Proposed Budget

Fiscal Year 2026/2027

Presented by Rizzetta and Company, Inc.

Proposed Budget
Copperstone Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll*	$ 733,612	$ 733,612	$ 724,649	$ 8,963	$ 835,756	$ 111,107	
6								
7	**Assessment Revenue Subtotal**	**$ 733,612**	**$ 733,612**	**$ 724,649**	**$ 8,963**	**$ 835,756**	**$ 111,107**	
8								
9	**OTHER REVENUES**							
10								
11	Balance Forward from Prior Year		$ -	$ -	$ -	$ -	$ -	
12	Interest Earnings	$ 3,107	$ 6,214	$ -	$ 6,214	$ -	$ -	
13								
14	**Other Revenue Subtotal**	**$ 3,107**	**$ 6,214**	**$ -**	**$ 6,214**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 736,719**	**$ 739,826**	**$ 724,649**	**$ 15,177**	**$ 835,756**	**$ 111,107**	
17								
18	**EXPENDITURES - ADMINISTRATIVE**							
19								
20	***Legislative***							
21	Supervisor Fees	$ 9,000	$ 18,000	$ 14,000	$ (4,000)	$ 17,000	$ 3,000	
22	***Financial & Administrative***							
23	Accounting Services	$ 8,655	$ 17,310	$ 16,810	$ (500)	$ 17,829	$ 1,019	
24	Administrative Services	$ 2,025	$ 4,050	$ 4,050	$ -	$ 4,172	$ 122	
25	Arbitrage Rebate Calculation	$ -	$ 500	$ 500	$ -	$ 500	$ -	
26	Assessment Roll	$ 5,000	$ 5,000	$ 5,000	$ -	$ 5,150	$ 150	
27	Auditing Services	$ -	$ 3,185	$ 3,185	$ -	$ 3,685	$ 500	
28	Disclosure Report	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ -	

Proposed Budget

Copperstone Community Development District

General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
29	District Engineer	$ 24,444	$ 58,888	$ 30,000	$ (28,888)	$ 65,000	$ 35,000	
30	District Management	$ 11,215	$ 22,430	$ 22,430	$ -	$ 23,103	$ 673	
31	Dues, Licenses & Fees	$ 175	$ 350	$ 175	$ (175)	$ 175	$ -	
32	Financial & Revenue Collections	$ 600	$ 1,200	$ 1,200	$ -	$ 2,436	$ 1,236	
33	Legal Advertising	$ 312	$ 624	$ 1,000	$ 376	$ 900	$ (100)	
34	Miscellaneous Mailings	$ -	$ 1,200	$ 1,200	$ -	$ 1,200	$ -	
35	Public Officials Liability Insurance	$ 3,922	$ 3,922	$ 4,200	$ 278	$ 4,314	$ 114	Total from EGIS
36	Trustees Fees	$ 7,234	$ 9,234	$ 10,102	$ 868	$ 10,102	$ -	
37	Website Hosting, Maintenance, Backup	$ 2,197	$ 4,394	$ 5,000	$ 606	$ 5,000	$ -	
38	***Legal Counsel***							
39	District Counsel	$ 10,955	$ 31,910	$ 35,000	$ 3,090	$ 35,000	$ -	
40	Litigation Services	$ 21,407	$ 150,000	$ 150,000	$ -	$ 75,000	$ (75,000)	
41								
42	**Administrative Subtotal**	**$ 107,141**	**$ 333,697**	**$ 305,352**	**$ (28,345)**	**$ 272,066**	**$ (33,286)**	
43								
44	**EXPENDITURES - FIELD OPERATIONS**							
45								
46	***Electric Utility Services***							
47	Utility Services	$ 4,103	$ 9,206	$ 12,000	$ 2,794	$ 11,000	$ (1,000)	
48	***Stormwater Control***							
49	Aquatic Maintenance	$ 14,547	$ 29,094	$ 30,000	$ 906	$ 32,000	$ 2,000	
50	Fountain Service Repairs & Maintenance	$ 1,050	$ 12,100	$ 5,000	$ (7,100)	$ 5,000	$ -	
51	Aeration Repairs & Maintenance	$ 19,047	$ 38,094	$ 20,000	$ (18,094)	$ 27,800	$ 7,800	
52	Lake/Pond Bank Maintenance	$ 8,845	$ 40,000	$ 40,000	$ -	$ 150,000	$ 110,000	
53	Midge Fly Treatments	$ 6,684	$ 13,368	$ 15,000	$ 1,632	$ 13,770	$ (1,230)	
54	***Other Physical Environment***							
55	General Liability Insurance	$ 4,523	$ 4,523	$ 5,400	$ 877	$ 4,975	$ (425)	Total from EGIS
56	Potential Additional Street Light Inssurance		$ -		$ -	$ 2,525	$ 2,525	

Proposed Budget
Copperstone Community Development District
General Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
57	Irrigation Management Inspections	$ 2,045	$ 2,045	$ 12,295	$ 10,250	$ 12,295	$ -	
58	Irrigation Repairs	$ 9,572	$ 19,144	$ 22,500	$ 3,356	$ 22,500	$ -	
59	Landscape - Mulch	$ -	$ 12,000	$ 12,000	$ -	$ 12,000	$ -	
60	Landscape Maintenance	$ 66,623	$ 133,246	$ 120,701	$ (12,545)	$ 140,000	$ 19,299	Pending HOA Landscaping Contract
61	Landscape Misc. - Pump Inspection	$ 1,260	$ 2,520	$ 4,104	$ 1,584	$ 4,104	$ -	
62	Property Insurance	$ 6,718	$ 6,718	$ 8,600	$ 1,882	$ 6,382	$ (2,218)	
63	Tree Trimming Services - Pruning	$ -	$ 5,000	$ 3,197	$ (1,803)	$ 5,000	$ 1,803	
64	***Road & Street Facilities***							
65	Decorative Street Light Maintenance and Repair	$ -	$ -	$ 1,500	$ 1,500	$ 5,000	$ 3,500	
66	Bridge Maintenance	$ -	$ 5,400	$ -	$ (5,400)	$ 2,750	$ 2,750	
67	***Contingency***							
68	Miscellaneous Contingency	$ 2,474	$ 4,948	$ 15,000	$ 10,052	$ 10,000	$ (5,000)	
69	Promissory Note Payment	$ 9,611	$ 92,000	$ 92,000	$ -	$ 96,589	$ 4,589	
70								
71	**Field Operations Subtotal**	**$ 157,102**	**$ 429,406**	**$ 419,297**	**$ (10,109)**	**$ 563,690**	**$ 144,393**	
72								
73	**TOTAL EXPENDITURES**	**$ 264,243**	**$ 763,103**	**$ 724,649**	**$ (38,454)**	**$ 835,756**	**$ 111,107**	
74								
75	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 472,476**	**$ (23,277)**	**$ -**	**$ (23,277)**	**$ -**	**$ -**	
76								

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$885,203.00	**2025/2026 O&M Budget:**	$829,649.00
Collection Costs:	3%	$28,554.94	**2026/2027 O&M Budget:**	$885,203.00
Early Payment Discounts:	4%	$38,073.25		
2026/2027 Total:		**$951,831.18**	**Total Difference:**	**$55,554.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison 2025/2026	Per Unit Annual Assessment Comparison 2026/2027	Proposed Increase / Decrease $	Proposed Increase / Decrease %
Townhome 20'	Series 2019 Debt Service	$244.44	$244.44	$0.00	0.00%
	Operations/Maintenance	$1,434.24	$1,530.28	$96.04	6.70%
	Total	**$1,678.68**	**$1,774.72**	**$96.04**	**5.72%**
Single Family 55'	Series 2019 Debt Service	$672.20	$672.20	$0.00	0.00%
	Operations/Maintenance	$1,434.24	$1,530.28	$96.04	6.70%
	Total	**$2,106.44**	**$2,202.48**	**$96.04**	**4.56%**
Single Family 65'	Series 2019 Debt Service	$794.41	$794.41	$0.00	0.00%
	Operations/Maintenance	$1,434.24	$1,530.28	$96.04	6.70%
	Total	**$2,228.65**	**$2,324.69**	**$96.04**	**4.31%**

Proposed Budget
Copperstone Community Development District
Reserve Fund

Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 03/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll*	$ 105,000	$ 105,000	$ 105,000	$ -	$ 49,447	$ (55,553)	
6								
7	**Assessment Revenue Subtotal**	**$ 105,000**	**$ 105,000**	**$ 105,000**	**$ -**	**$ 49,447**	**$ (55,553)**	
8								
9	**OTHER REVENUES**							
10								
11	Balance Forward from Prior Year	$ -	$ -	$ -	$ -	$ -	$ -	
12	Interest Earnings	$ -	$ -	$ -	$ -	$ -	$ -	
13								
14	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 105,000**	**$ 105,000**	**$ 105,000**	**$ -**	**$ 49,447**	**$ (55,553)**	
17								
18	**EXPENDITURES**							
19								
20	***Contingency***							
21	Bridge Repairs	$ -	$ -	$ 45,000	$ 45,000	$ 45,000	$ -	
22	Capital Reserves	$ -	$ -	$ 60,000	$ 60,000	$ 4,447	$ (55,554)	
23								
24	**TOTAL EXPENDITURES**	**$ -**	**$ -**	**$ 105,000**	**$ 105,000**	**$ 49,447**	**$ (55,554)**	
25								
26	**EXCESS OF REVENUES OVER EXPENDITU**	**$ 105,000**	**$ 105,000**	**$ -**	**$ 105,000**	**$ -**	**$ 1**	
27								

Copperstone Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2019	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments (1)	$355,423.27	$355,423.27
TOTAL REVENUES	**$355,423.27**	**$355,423.27**
EXPENDITURES		
Administrative		
Debt Service Obligation	$355,423.27	$355,423.27
Administrative Subtotal	**$355,423.27**	**$355,423.27**
TOTAL EXPENDITURES	**$355,423.27**	**$355,423.27**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):	7.0%
GROSS ASSESSMENTS	**$382,175.56**

Notes:

Tax Roll Collection Costs for Manatee County are 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

(1) Maximum Annual Debt Service less any Prepaid Assessments Received.

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$885,203.00**
COLLECTION COSTS @	**3%**	**$28,554.94**
EARLY PAYMENT DISCOUNT @	**4%**	**$38,073.25**
TOTAL O&M ASSESSMENT		**$951,831.18**

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	**O&M**	**SERIES 2019 DEBT SERVICE [1]**	**EAU FACTOR [2]**	**TOTAL EAU's**	**% TOTAL EAU's**	**TOTAL O&M BUDGET**	**O&M [2]**	**SERIES 2019 DEBT SERVICE [3]**	**TOTAL [4]**
Townhome 20'	118	115	1.00	118.00	18.97%	$180,572.48	**$1,530.28**	**$244.44**	**$1,774.72**
Single Family 55'	368	366	1.00	368.00	59.16%	$563,141.28	**$1,530.28**	**$672.20**	**$2,202.48**
Single Family 65'	136	136	1.00	136.00	21.86%	$208,117.43	**$1,530.28**	**$794.41**	**$2,324.69**
Total	**622**	**617**		**622.00**	**100.00%**	**$951,831.18**			

LESS: Manatee County Collection Costs (3%) and Early Payment Discounts (4%):	**($66,628.18)**
Net Revenue to be Collected:	**$885,203.00**

[1] Reflects the number of total lots with Series 2019 debt outstanding.

[2] This assessment table reflects an equal per unit O&M assessment approved by the Board of Supervisors.

[3] Annual debt service assessment per lot adopted in connection with the Series 2019 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.

[4] Annual assessment that will appear on November 2026 Manatee County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of $200.00 maximum per meeting within an annual cap of $4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.
Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Tab 6

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026/2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Manatee County, Florida ("County"); and

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

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

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

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

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interest of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026/2027; and

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

WHEREAS, it is in the best interest of the District to adopt the Assessment Roll of the Copperstone Community Development District ("Assessment Roll"), attached hereto and incorporated herein as **Exhibit** "**B**" and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibit** "**A**" and **Exhibit** "**B**." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

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

4. ASSESSMENT ROLL. The Assessment Roll, attached hereto and incorporated herein as **Exhibit** "**B**" is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

PASSED AND ADOPTED THIS 4th DAY OF AUGUST 2026.

ATTEST:

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

____
Secretary

By:____________________________
Its:____________________________

EXHIBIT “A”
APPROVED BUDGET

EXHIBIT "B"
ASSESSMENT ROLL

Assessment roll is maintained in the District's official records and is available under request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

Tab 7

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, FOR THE FISCAL YEAR 2026/2027, AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority or authorities a schedule of its regular meetings; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings.

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

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with Section 189.015(1), Florida Statutes.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 4th DAY OF AUGUST 2026.

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

____

CHAIRMAN / VICE CHAIRMAN

ATTEST:

____

SECRETARY / ASST. SECRETARY

EXHIBIT "A"

BOARD OF SUPERVISORS MEETING DATES
COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

October 6, 2026

November 3, 2026

December 1, 2026

January 5, 2027

February 2, 2027

March 2, 202

April 6, 2027

May 4, 2027

June 1, 2027

July 6, 2027

August 3, 2027

September 7, 2027

All meetings will convene at 6:30 and will be held at:

Copperstone Clubhouse
8145 115th Avenue E.
Parrish, Florida 34219

Tab 8

Accurate Survey
of Florida, Inc.
License #LB8211
(813) 645-2300

July 2, 2026

Kyle Thornton
Halff

RE: Land Surveying Proposal
Ponds 10, 21 & 23 Copperstone Subdivision
Manatee County, Florida

Kyle,

In response to your request for land surveying services, the following proposal has been prepared.

1. Prepare a Topographic and Bathometric survey of the three ponds.
2. Survey will be prepared relative to the Florida State Plane Coordinate System, West Zone, 1983-2011 adjustment.
3. Locate the boundary around the ponds.
4. Locate storm sewer and sanitary sewer structures.
5. Locate above ground evidence of utilities. This will include the location of utility poles, guy anchors, water valves, telephone markers etc.
6. Locate trees 4” and larger at dbh.
7. Topographic survey will show above ground features with sufficient ground elevations to determine the bank slopes.
8. Upon completion, a survey drawing will be created to delineate the results of the survey. PDF and DWG files will be supplied.

LUMP SUM FEE……… …$10,000.00

Sincerely,

Steve Semple, P.S.M.
Accurate Survey of Florida, Inc.
4206 National Guard Drive
Plant City, Florida 33563
Mobile: (724)420-0999

Delivery Method:
Email: kthornton@halff.com

July 6, 2026

Kyle L. Thornton, PE
Vice President
Deputy Practice Leader, Land Development
Halff
1000 N Ashley Dr #900
Tampa, FL 33602
O: 813.331.0974

RE: Copperstone Subdivision Ponds: Topographic & Bathymetric Survey
Manatee County, Florida
SAM Project No.:

Mr. Thorton:

SAM Surveying and Mapping LLC (SAM) is pleased to provide you with this proposal for professional Surveying services in connection with the above-referenced project. Based upon the request for proposal and information provided to SAM and upon our previous experience providing similar surveying services, we have prepared the attached proposed Scope of Services and Fee Estimate.

After you have reviewed the attached proposed Scope of Services and Fee, please do not hesitate to call if you have any questions or comments. Again, thank you for the opportunity to provide this proposal. We are looking forward to working with you on this project.

Sincerely,

Russell P. Hyatt, PSM
Survey Department Manager

Cc: Eric Stuart, LS, CFedS, Director – Vice President Florida Operations / SAM
Jason Hill, PSM – Florida Area Operations Manager / SAM

SAM

Project Overview

Surveying And Mapping, LLC (SAM) proposes to provide a Topographic & Bathymetric Survey for the Copperstone Subdivision Ponds project located in Manatee County, Florida. (See attached Exhibit)

Scope of Services –Topographic & Bathymetric Survey:

The following services will be performed for the project and are detailed in the remainder of this proposal:

A. SAM will perform a survey for the design of slope improvements to three (3) ponds (#10, #21 & #23) as shown on the attached map and include the following:

   1. The survey will include the pond perimeter and bathymetric interior data.
   2. The survey limits will extend to 10’ beyond the top of bank.
   3. The survey will include property lines adjacent to the pond.

B. SAM will obtain topographic information including all visible above-ground site improvements, utilities and appurtenances. Underground utilities will be graphically depicted on the survey drawing(s) in accordance with visible appurtenances. SAM LLC will assume NO responsibility for the completeness and/or accuracy of any subsurface data represented on the survey drawing(s) from information provided by others.

C. SAM will determine upland site elevations on a maximum twenty-five (25’) foot grid, at grade breaks within the survey limits.

D. Bathymetric cross section data will be collected along parallel cross sections spaced at 50’ intervals.

E. All data is to be referenced to the Florida State Plane Coordinate System, Florida West Zone, NAD 83/11 Datum.

F. All elevations will be referenced to existing published County/NGS benchmarks and shall refer to North American Vertical Datum (N.A.V.D.) of 1988.

G. No SUE services are included in this scope of services.

H. SAM, LLC, will require 60 days to complete this survey.

Project Deliverables - Survey

- Digital files in AutoCAD Civil 3D & ASCII format of the survey data in plan view only.
- Signed/sealed copies and .pdf files of the survey report.

Assumptions

The following assumptions were made during the preparation of this Scope of Services. If these assumptions do not prove correct, an additional services change order may be warranted:

- Surveying services will be performed under the direct supervision of a Florida Professional Surveyor (PSM).
- Client will coordinate right-of-entry for any areas requiring access, prior to deployment of SAM field crew(s).
- SAM is not responsible for resolving Title and/or boundary conflicts found during the course of the survey, however conflicts, including such situations as gaps or overlaps, will be noted on the survey. Title, boundary, or ownership conflicts/disputes, if any, which may require additional research, plats, exhibits and field surveys will be considered additional work and billed according to our project rate schedule.
- If stormwater or sanitary sewer structures contain silting/obstructions, cleaning the structures may be required. SAM will not be responsible for cleaning structures. If stormwater or sanitary sewer structures are holding water, SAM will attempt to obtain an approximate elevation of the bottom of structure. If pumping is required to determine precise measurements and pipe materials, SAM will not be responsible for pumping structures. If cleaning or pumping is performed after the initial field work is complete, fees for additional mobilization may be required. If pipes are not visible, elevations will be understood to be approximate.
- Additional fees may be necessary if existing conditions dictate that OSHA requirements for confined-space entry be met. This would include if invert measurements in stormwater sewer structures cannot be obtained from the surface and require entry.
- Traffic control requiring lane closures, traffic detouring, flag persons, police, etc., is considered special traffic control and is not included in this scope of services. If special traffic control is required, SAM can provide this service, at additional costs, utilizing a specialty subcontractor.
- This work does not include de-watering vaults/manholes of telecom and or electric utilities. SAM will request this work to be done by the utility owner or can supply a supplemental fee for this work.
- Record information utilized to create digital line work is placed in accordance with professional judgement as a best fit alignment. In doing this, the owner should be aware of the inaccuracies that may accompany these decisions.

Fees

SAM will provide the following services on a lump sum basis. Anything outside this scope of work will be billed on a Time and Materials basis.

1. **Topographic & Bathymetric Survey: $ 15,965.00***

*Pricing assumes notice to proceed received within 90 days of this proposal.

EXHIBIT A

Project Site – Survey limits in Yellow:

STANDARD TERMS AND CONDITIONS (State of Florida)

1. Access To Site - Unless otherwise stated, Surveying And Mapping, LLC, a Texas limited liability company ("SAM") will have access to the project site for activities necessary for the performance of the services. SAM will take precautions to minimize damage due to these activities but has not included in the fee the cost of restoration of any resulting damage.
2. Ownership Of Documents - Client acknowledges that all original papers, documents, maps, surveys, digital data and other work product and copies thereof, produced by SAM pursuant to this Agreement shall remain the property of SAM except documents which are to be filed with public agencies. Client further acknowledges that Client's right to utilize the services and work product performed pursuant to this Agreement will continue only so long as Client is not in default pursuant to the terms and conditions of this Agreement and Client has performed all obligations under this Agreement.
3. Copyright - The parties hereto agree that all protections of the United States and the greater of the protections afforded SAM by Texas state copyright laws and the copyright laws of the state in which the project is performed shall be applicable to the work product to the benefit of SAM, including common law and statutory law, whether or not any copyright for such work product actually is registered, and without regard to whether or not such copyright actually applies to such work product.
4. Invoices - Invoices for fees and all other charges will be submitted monthly for all services rendered as the work progresses, and the net amount shall be due and payable as of the date of the invoice at SAM's office in Austin, Travis County, Texas.
5. Client's Obligation to Pay - Client's obligation to pay is solely that of Client, and the acts or omissions of any third party shall not affect that obligation. All sums due and not received shall be construed as past due. To cover the costs of collection, all past-due amounts will incur a late charge of one and one-half percent (1 ½ %) per month until paid. The Client shall pay all attorney fees or court costs incurred by SAM in collecting any past-due amounts. In the event that Client fails to pay SAM within thirty (30) days after invoices are rendered, then Client agrees that SAM shall have the right to stop or suspend work and consider the non-payment as grounds for a total breach of this Agreement.
6. Termination Of Services - This Agreement may be terminated by either party upon five (5) days' written notice, by mutual consent or in the event of persistent failures of performance of material terms and conditions of this Agreement by the other party through no fault of the terminating party. SAM shall then be paid for the services completed up to the time of the termination date based upon the attached Rate Schedule.
7. Dispute Resolution – If a dispute arises out of or in connection with or relation to this Agreement, the parties shall endeavor reasonably to settle the dispute through direct discussions. If a dispute is not resolved through direct discussions, claims or disputes in connection with the services provided under this Agreement between Client and SAM shall be submitted to non-binding mediation in Austin, Travis County, Texas. In the event non-binding mediation does not result in resolution of the claim or dispute, the dispute shall be resolved by litigation in the courts of the state in which the services are performed, and the parties hereby consent and submit to exclusive venue in, and the exclusive jurisdiction of, such courts and waive all rights to proceed in any other venue or jurisdiction. Client and SAM agree to include a similar dispute resolution agreement with all contractors, subcontractors, subconsultants, suppliers and fabricators, thereby providing for mediation as the primary method for dispute resolution between all parties. The substantially prevailing party in any litigation arising out of or relating to this Agreement shall be entitled to recover from the other party reasonable attorneys' fees, costs, and expenses incurred by the prevailing party.
8. Governing Law - This Agreement shall be construed and enforced in accordance with the laws of the State of Florida.

9. Indemnification - The Client shall, to the fullest extent permitted by law, indemnify and hold harmless SAM, its officers, directors, members, managers, employees, agents, insurers and subconsultants (collectively "SAM Parties") from and against all damages, liabilities, penalties, fees, claims, suits and costs, including reasonable attorney's fees and defense costs, arising out of or in any way connected with the performance by any of the SAM Parties of the services under this Agreement, excepting only those damages, liabilities or costs attributable to the sole negligence or willful misconduct of SAM.
10. Limitation Of Liability - In recognition of the relative risks, rewards and benefits of the project to both the Client and SAM, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, total liability to the Client for any and all injuries, claims, suits, costs, liabilities, fees, losses, expenses, penalties, fines, damages or claim expenses arising out of this Agreement from any cause or causes shall not exceed the total fee paid by the Client to SAM, excluding any sales tax, for the services rendered. Such causes include, but are not limited to, SAM's negligence, errors, omissions, strict liability, breach of contract or breach of warranty. Except for the indemnification provisions provided herein, neither party shall be liable to the other for consequential, incidental, indirect, punitive or special damages (including loss of profits, data, business or goodwill), regardless of the legal theory advanced or of any notice given as to the likelihood of such damages.
11. Authority - Client affirmatively represents and states that he/she is authorized to enter into this Agreement, either as the owner or an officer of (Client/Company Name), or as Company's duly authorized agent, trustee or receiver for the purpose of entering into this Agreement.
12. Professional Services - All engineering and surveying services are regulated under the Florida Board of Professional Engineers or the Florida Board of Professional Surveyors and Mappers.
13. Use of Work Product - SAM acknowledges that Client is requesting services to be performed under the applicable work order(s) for the purpose of providing such information to other parties including, but not limited to, clients, customers, governmental entities and other interested parties. Client agrees that the work product prepared by SAM may not be altered in any way except for the addition of page numbers or exhibit captions necessary to incorporate that work product into other documents. SAM agrees to provide copies of the work product mutually agreed upon by both parties described in the work orders hereof.
14. Subpoenas or Requests for Information - In the event SAM or any of its personnel are requested or authorized by the Client or third parties with which the Client is involved in a claim or dispute or, are required by government regulation, subpoena, or other legal process, to produce any information or our personnel as witnesses with respect to the services performed by SAM hereunder, the Client will, so long as neither SAM nor its personnel are a party to the proceeding in which the information or personnel are sought, reimburse SAM for its professional time and expenses, as well as the actual fees and expenses of SAM's counsel, incurred in responding to such requests.

SURVEYING AND MAPPING, LLC (SAM, LLC)	COMPANY NAME:
Signature:	Signature:
Date: 7-16-26	Date: .
Printed Name: Russell P Hyatt, PSM	Printed Name:
Title: Survey Department Manager	Title:

Tab 9

MINUTES OF MEETING

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

COPPERSTONE
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Copperstone Community Development District was held on Tuesday, June 2, 2026, at 6:30 p.m. at Copperstone Clubhouse located at 8145 115th Avenue E., Parrish, Florida 34219.

Present and constituting a quorum:

Tom Fretz	**Board Supervisor, Chair**
Michael Fondario	**Board Supervisor, Vice Chair**
Adam Bailey	**Board Supervisor, Assistant Secretary**
Cory Richter	**Board Supervisor, Assistant Secretary**
Gerard Litrenta	**Board Supervisor, Assistant Secretary**

Also, present were:

Sam Stevens	**District Manager, Rizzetta & Company, Inc.**
Marisa Powers	**District Counsel, Blalock Walters**
Kyle Thornton	**District Engineer, Halff Associates, Inc.**
Doug Agnew	**Representative, Advanced Aquatics**
Audience	**None**

FIRST ORDER OF BUSINESS **Call to Order**

Ms. Stevens called the meeting to order and conducted roll call.

> On a Motion by Mr. Fretz, seconded by Mr. Fondario, with all in favor, the Board of Supervisors approved walk-on agenda item of pedestrian bridge light proposals, for the Copperstone Community Development District.

> On a Motion by Mr. Bailey, seconded by Mr. Litrenta, with all in favor, the Board of Supervisors authorized Mr. Richter to work with the District Manager and vendor on bridge lights at a not-to-exceed cost of $1,000.00 and up to 16 lights on the north side only, for the Copperstone Community Development District.

SECOND ORDER OF BUSINESS **Audience Comments**

There were no audience members present.

THIRD ORDER OF BUSINESS **Staff Reports**

A. Aquatic Maintenance

1. Presentation of Waterway Inspection Report

Mr. Agnew reviewed the inspection report with the Board. Mr. Agnew will send Ms. Stevens an email regarding installing bird spikes and share with the Board.

2. Presentation of Waterway Management Report

Mr. Jasczak reviewed the management report with the Board

B. District Engineer

Mr. Thornton discussed the pond repairs with the Board and the plan to repair and update the ponds.

The Board discussed ponds #10, 19, 20, 21 and 23 being the priority.

> On a Motion by Mr. Fretz, seconded by Mr. Bailey, with all in favor, the Board of Supervisors authorized District Engineer to survey and obtain proposals for Ponds 10, 21 and 23, for the Copperstone Community Development District.

C. District Counsel

No report.

D. District Manager

Ms. Stevens reminded the Board that the next meeting is scheduled for Tuesday, July 7, 2026, at 6:30 p.m. at the Copperstone Clubhouse and reviewed the Project Tracker.

Ms. Stevens announced the Manatee County registered voter count as of April 15, 2026 is 1,060.

E. Chair Update

Mr. Fretz provided an update to the Board.

> On a Motion by Mr. Bailey, seconded by Mr. Fondario, with all in favor, the Board of Supervisors approved to cancel the July 7, 2026, CDD meeting, for the Copperstone Community Development District.

FOURTH ORDER OF BUSINESS **Business Administration**

A. Consideration of the Minutes of the Regular Meeting Held on May 5, 2026

> On a Motion by Mr. Fondario, seconded by Mr. Bailey, with all in favor, the Board of Supervisors approved the minutes from May 5, 2026, as presented, for the Copperstone Community Development District.

B. Consideration of Operations and Maintenance Expenditures for April 2026

On a Motion by Mr. Fondario, seconded by Mr. Bailey, with all in favor, the Board of Supervisors ratified the Operations and Maintenance Expenditures for April 2026 ($51,832.36), for the Copperstone Community Development District.

FIFTH ORDER OF BUSINESS **Supervisor Requests**

There were no supervisor request.

SIXTH ORDER OF BUSINESS **Adjournment**

On a Motion by Mr. Fondario, seconded by Mr. Richter, with all in favor, the Board of Supervisors agreed to adjourn the meeting at 8:46 p.m., for Copperstone Community Development District.

_________________________ _____________________________
Assistant Secretary Chairman/Vice Chairman

Tab 10

MINUTES OF MEETING

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

COPPERSTONE
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Copperstone Community Development District held a special meeting and an attorney-client shade session to discuss matters related to pending litigation on **Wednesday, June 10, 2026, at 6:15 p.m**. at the Palmetto Branch Library, 923 6th Street West, Palmetto, FL 34221. This session will be closed to the public and is expected to last 90 minutes but may shorter or longer depending on the needs of the District.

Present and constituting a quorum:

Tom Fretz	**Board Supervisor, Chair**
Adam Bailey	**Board Supervisor, Vice Chair**
Michael Fondario	**Board Supervisor, Assistant Secretary**
Cory Richter	**Board Supervisor, Assistant Secretary**
Gerard Litrenta	**Board Supervisor, Assistant Secretary**

Also present were:

Sam Stevens	**District Manager, Rizzetta & Company, Inc.**
Marissa Powers	**District Counsel, Blalock Walters**
Jennifer Sirois	**Court Reporter, Blalock Walters**
Audience	None

FIRST ORDER OF BUSINESS **Call to Order**

Ms. Stevens called the meeting to order and conducted a roll call.

SECOND ORDER OF BUSINESS **Attorney Client Shade Session**

Ms. Stevens opened the shade meeting and went off the record.

Motion by Mr. Fretz, seconded by Mr. Fondario, with all in favor, the Board of Supervisors opened the shade meeting, for Copperstone Community Development District.

Motion by Mr. Fretz, seconded by Mr. Richter, with all in favor, the Board of Supervisors closed the shade meeting, for Copperstone Community Development District.

THIRD ORDER OF BUSINESS **Adjournment**

Motion by Mr. Fondario, seconded by Mr. Fretz, with all in favor, the Board of Supervisors agreed to adjourn the meeting at 7:27 p.m., for Copperstone Community Development District.

______________________________	______________________________
Assistant Secretary	Chairman/Vice Chairman

Tab 11

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures
May 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$29,739.75**

Approval of Expenditures:

____

______ Chairperson

______ Vice Chairperson

______ Assistant Secretary

Copperstone Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Adam E Bailey	20260506-3	AB050526	Board of Supervisor Meeting 05/05/26	$ 200.00
Advanced Aquatic Services, Inc.	300171	10563692	Monthly Lake & Fountain Maintenance 05/26	$ 2,707.00
Advanced Aquatic Services, Inc.	300171	10563791	Semi-Annual Midge Fly Control 05/26	$ 6,885.00
Blalock Walters, P.A.	300173	44351-000-54	Legal Services 04/26	$ 1,548.60
Blalock Walters, P.A.	300170	44351-002-41	Legal Services 04/26	$ 1,662.90
Cepra Landscape, LLC	300172	TPA7123	Landscape Maintenance 05/26	$ 11,268.00
Cory Richter	20260506-2	CR050526	Board of Supervisor Meeting 05/05/26	$ 200.00
Gerard Litrenta III	20260506-5	GL050526	Board of Supervisor Meeting 05/05/26	$ 200.00
Michael Fondario	20260506-4	MF050526	Board of Supervisor Meeting 05/05/26	$ 200.00
Peace River Electric Cooperative, Inc.	20260505-2	93668001 041426	11237 78th Street E Fountain 03/26	$ 321.47
Peace River Electric Cooperative, Inc.	20260505-1	93668002 041426	8790 115th Avenue East SL 03/26	$ 76.66
Peace River Electric Cooperative, Inc.	20260505-4	93668003 041426	11595 84th St Cir E Fountain 03/26	$ 188.58
Peace River Electric Cooperative, Inc.	20260505-3	93668004 041426	7615 113th Ave E 03/26	$ 90.05
Peace River Electric Cooperative, Inc.	20260505-5	93668005 041426	8415 115th Ave E Fountain 03/26	$ 132.32

Copperstone Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta & Company, Inc.	300169	INV0000109113	Accounting Services 05/26	$ 3,859.17
Thomas R Fretz	20260506-1	TF050526	Board of Supervisor Meeting 05/05/26	$ 200.00
Total Report				**$ 29,739.75**

Copperstone CDD

Meeting Date: May 5, 2026

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Michael Fondario	✓
Tom Fretz	✓
Cory Richter	X
Gerard Litrenta	✓ → over the phone
Adam Bailey	✓

NOTE: Supervisors are only paid if checked.

EXTENDED MEETING TIMECARD

Meeting Start Time:	6:30 PM
Meeting End Time:	8:28 PM
Total Meeting Time:	1H 58min

Time Over ____ (?) Hours:	

Total at $____ per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: ______________________

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

5/1/2026
10563692
$2,707.00

Bill To
Copperstone CDD c/o Rizzetta and Company, Inc. 2700 S Falkenburg Rd, Suite 2745 Riverview, FL 33578

Due Date Net 30
5/31/2026

Monthly Lake Maintenance. ***THE INVOICE DATE ABOVE INDICATES MONTH SERVICES WILL BE PERFORMED***	2,437.00
Quarterly Fountain and Semi-Annual Aeration System Maintenance Billed Monthly.	270.00

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

$2,707.00

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

5/1/2026
10563791
$6,885.00

Bill To
Copperstone CDD c/o Rizzetta and Company, Inc. 2700 S Falkenburg Rd, Suite 2745 Riverview, FL 33578

Due Date Net 30
5/31/2026

Semi-Annual Midge Fly Control.	6,885.00

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

$6,885.00

INVOICE #TPA7123

PO Box 865
Oakland, FL 34760
407-287-5622
CepraLandscape.com

BILLTO

Copperstone CDD
c/o Rizzetta & Company
3434 Colwll Ave
Suite 200
Tampa, FL 33614

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
TPA7123	05/01/2026	$11,268.00	Net 15	

DESCRIPTION	PRICE
MAY BILLING Landscape Maintenance 60% of Base Maint and Irrigation	$11,268.00
BALANCE DUE	**$11,268.00**

This Incorporates the attached terms and conditions

NNNN

COPPERSTONE COMM DEV DIST

Bill Date	04/14/2026
Account #	93668001
Member #	93668

Peace River Electric Cooperative, Inc.

Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

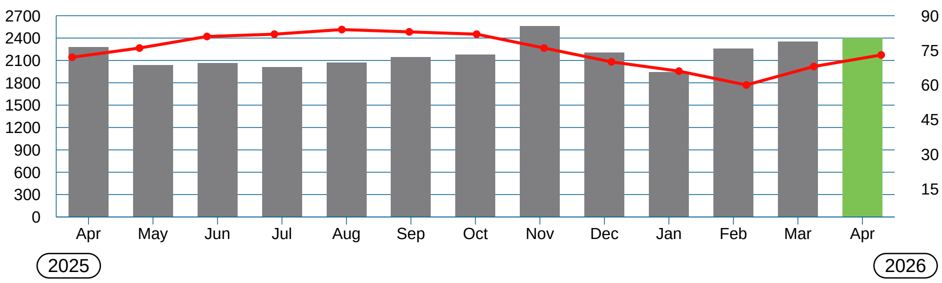
TOTAL AMOUNT DUE

$321.47

Bank Draft is scheduled for 05/05/2026

Monthly Energy Use

Kilowatt Hours | Previous Months | Current Month | Avg Temp | Temp



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

2,398 kWh	2,351 kWh	2,280 kWh
This Month 30 Days	Last Month 31 Days	This Month Last Year 31 Days

Your Average Daily Use

80 kWh	$10.21 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668001
Service Address	11237 78TH ST E

Bank Draft Amount **$321.47**
is scheduled for 05/05/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

5

4 597

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668001000032147000033147041420260

Account	Service Address	Service Description	Board District
93668001	11237 78TH ST E	PUMP	8

Meter #	Service Period From	Service Period To	Readings Previous	Readings Present	Meter Multiplier	kWh Usage	kW Reading
31779012	03/10/2026	04/09/2026	411,234	413,632	1.0	2,398	12.382

Account Summary

Previous Balance	$315.73
Payment(s) Made	-$315.73
Balance Forward	**$0.00**
Current Charges	$321.47
Total Amount Due	**$321.47**

Current Charges **GS-S**

Facilities Use Charge			$28.00
Energy Charge	2,398 kWh	@ 0.121	$290.16
CPA	2,398 kWh	@ -0.005	-$11.99
Property Tax Recovery Fee			$7.26
Gross Receipts Tax			$8.04
Total Current Charges			**$321.47**

Bank Draft Amount **$321.47**

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

79936643365000110260093668001 8

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/pay/terms. After successful payment using this barcode, you may retrieve your full detailed e-receipt at vanilladirect.com/pay/ereceipt.

The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	04/14/2026
Account #	93668002
Member #	93668

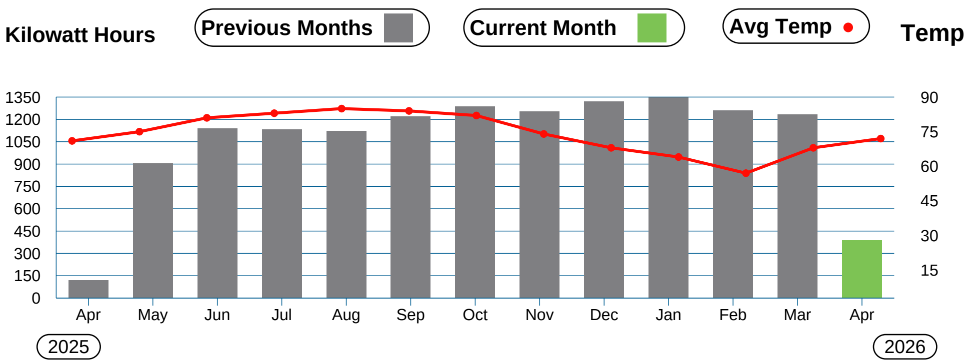
Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

TOTAL AMOUNT DUE

$76.66

Bank Draft is scheduled for 05/05/2026

Monthly Energy Use



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

388 kWh	1,234 kWh	119 kWh
This Month 29 Days	Last Month 31 Days	This Month Last Year 31 Days

Your Average Daily Use

13 kWh	$2.52 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668002
Service Address	8790 115TH AVE E

Bank Draft Amount **$76.66**
is scheduled for 05/05/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC. 5
PO BOX 1547
WAUCHULA FL 33873-1547

4 598

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668002000007666000008666041420267

Account	Service Address	Service Description	Board District
93668002	8790 115TH AVE E	LIGHTS	8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
31778822	03/10/2026	04/08/2026	254,953	255,341	1.0	388	5.2

Account Summary

Previous Balance	$179.69
Payment(s) Made	-$179.69
Balance Forward	**$0.00**
Current Charges	$76.66
Total Amount Due	**$76.66**

Current Charges			**GS-S**
Facilities Use Charge			$28.00
Energy Charge	388 kWh	@ 0.121	$46.95
CPA	388 kWh	@ -0.005	-$1.94
Property Tax Recovery Fee			$1.73
Gross Receipts Tax			$1.92
Total Current Charges			**$76.66**

Bank Draft Amount **$76.66**

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

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The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

FAMILY DOLLAR CVS Walgreens DOLLAR GENERAL Speedway 7 ELEVEN

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	04/14/2026
Account #	93668003
Member #	93668

Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

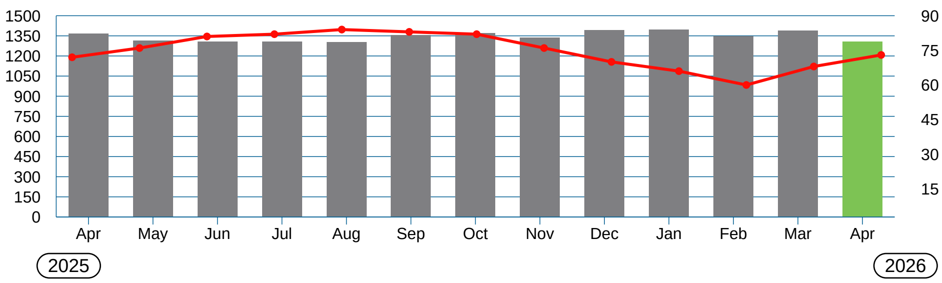
TOTAL AMOUNT DUE

$188.58

Bank Draft is scheduled for 05/05/2026

Monthly Energy Use

Kilowatt Hours **Previous Months** **Current Month** **Avg Temp** **Temp**



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

1,307 kWh	1,388 kWh	1,365 kWh
This Month 30 Days	Last Month 31 Days	This Month Last Year 31 Days

Your Average Daily Use

44 kWh	$5.99 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668003
Service Address	11595 84TH ST CIR E

Bank Draft Amount $188.58
is scheduled for 05/05/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

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4 599

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668003000018858000019858041420266

Account	Service Address	Service Description	Board District
93668003	11595 84TH ST CIR E	FOUNTAIN	8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
31778820	03/10/2026	04/09/2026	257,328	258,635	1.0	1,307	5.59

Account Summary

Previous Balance	$198.45
Payment(s) Made	-$198.45
Balance Forward	**$0.00**
Current Charges	$188.58
Total Amount Due	**$188.58**

Current Charges			**GS-S**
Facilities Use Charge			$28.00
Energy Charge	1,307 kWh	@ 0.121	$158.15
CPA	1,307 kWh	@ -0.005	-$6.54
Property Tax Recovery Fee			$4.26
Gross Receipts Tax			$4.71
Total Current Charges			**$188.58**

Bank Draft Amount $188.58

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After successful payment using this barcode, you may retrieve your full detailed e-receipt at vanilladirect.com/pay/ereceipt.

The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

FAMILY DOLLAR CVS Walgreens DOLLAR GENERAL Speedway 7 ELEVEN

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	04/14/2026
Account #	93668004
Member #	93668

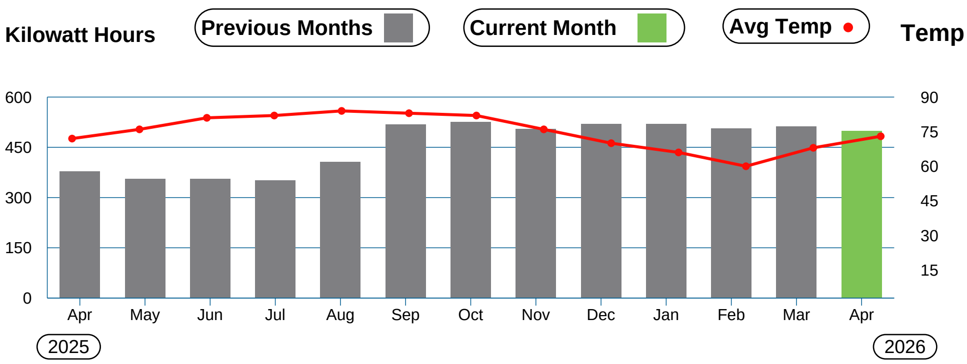
Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

TOTAL AMOUNT DUE

$90.05

Bank Draft is scheduled for 05/05/2026

Monthly Energy Use



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

498 kWh	512 kWh	378 kWh
This Month 30 Days	Last Month 31 Days	This Month Last Year 31 Days

Your Average Daily Use

17 kWh	$2.86 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668004
Service Address	7615 113TH AVE E

Bank Draft Amount $90.05
is scheduled for 05/05/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

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4 600

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668004000009005000010005041420268

Account	Service Address	Service Description	Board District
93668004	7615 113TH AVE E	GATES	8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
31778993	03/10/2026	04/09/2026	82,693	83,191	1.0	498	0.828

Account Summary

Previous Balance	$91.75
Payment(s) Made	-$91.75
Balance Forward	**$0.00**
Current Charges	$90.05
Total Amount Due	**$90.05**

Current Charges		**GS-S**
Facilities Use Charge		$28.00
Energy Charge	498 kWh @ 0.121	$60.26
CPA	498 kWh @ -0.005	-$2.49
Property Tax Recovery Fee		$2.03
Gross Receipts Tax		$2.25
Total Current Charges		**$90.05**

Bank Draft Amount $90.05

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

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The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

FAMILY DOLLAR CVS Walgreens DOLLAR GENERAL Speedway 7 ELEVEN

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	04/14/2026
Account #	93668005
Member #	93668

Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

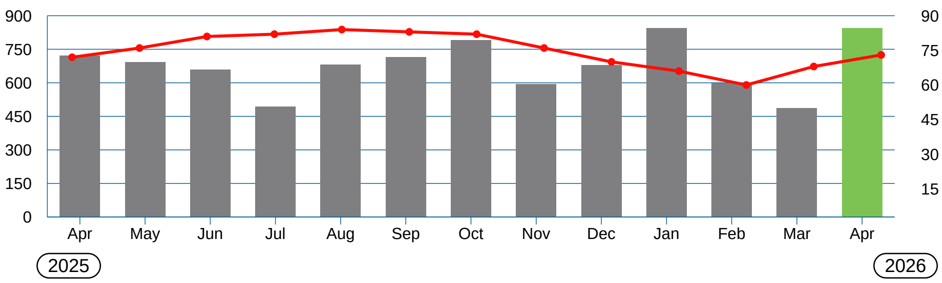
TOTAL AMOUNT DUE

$132.32

Bank Draft is scheduled for 05/05/2026

Monthly Energy Use

Kilowatt Hours | **Previous Months** | **Current Month** | **Avg Temp** | **Temp**



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

845 kWh	486 kWh	722 kWh
This Month 30 Days	Last Month 31 Days	This Month Last Year 31 Days

Your Average Daily Use

28 kWh	$4.20 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668005
Service Address	8415 115TH AVE E

Bank Draft Amount $132.32
is scheduled for 05/05/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547
5

4 601

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668005000013232000014232041420266

Account	Service Address	Service Description	Board District
93668005	8415 115TH AVE E	POOL/PUMP	8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
16342658	03/10/2026	04/09/2026	336,517	337,362	1.0	845	5.346

Account Summary

Previous Balance	$88.59
Payment(s) Made	-$88.59
Balance Forward	**$0.00**
Current Charges	$132.32
Total Amount Due	**$132.32**

Current Charges			**GS-S**
Facilities Use Charge			$28.00
Energy Charge	845 kWh	@ 0.121	$102.25
CPA	845 kWh	@ -0.005	-$4.23
Property Tax Recovery Fee			$2.99
Gross Receipts Tax			$3.31
Total Current Charges			**$132.32**

Bank Draft Amount **$132.32**

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

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The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
5/2/2026	INV0000109113

Bill To:

COPPERSTONE CDD (Former Valencia Groves)
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00155

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,442.50	$1,442.50
Administrative Services	1.00	$337.50	$337.50
Financial & Revenue Collections	1.00	$100.00	$100.00
Management Services	1.00	$1,869.17	$1,869.17
Website Compliance & Management	1.00	$110.00	$110.00

Subtotal	$3,859.17
Total	$3,859.17

COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures
June 2026
For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **$26,234.88**

Approval of Expenditures:

____

______ Chairperson

______ Vice Chairperson

______ Assistant Secretary

Copperstone Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Adam E Bailey	20260603-3	AB060226	Board of Supervisor Meeting 06/02/26	$ 200.00
Adam E Bailey	20260612-5	AB061026	Board of Supervisor Meeting 06/10/26	$ 200.00
Advanced Aquatic Services, Inc.	300178	10564092	Monthly Lake & Fountain Maintenance 06/26	$ 2,707.00
Cepra Landscape, LLC	300179	TPA7235	Landscape Maintenance 06/26	$ 11,268.00
Cory Richter	20260603-2	CR060226	Board of Supervisor Meeting 06/02/26	$ 200.00
Cory Richter	20260612-3	CR061026	Board of Supervisor Meeting 06/10/26	$ 200.00
Gerard Litrenta III	20260603-5	GL060226	Board of Supervisor Meeting 06/02/26	$ 200.00
Gerard Litrenta III	20260612-4	GL061026	Board of Supervisor Meeting 06/10/26	$ 200.00
Halff Associates, Inc	300176	10166392	District Engineering Services 05/26	$ 4,421.67
Michael Fondario	20260603-4	MF060226	Board of Supervisor Meeting 06/02/26	$ 200.00
Michael Fondario	20260612-2	MF061026	Board of Supervisor Meeting 06/10/26	$ 200.00
Peace River Electric Cooperative, Inc.	20260604-2	93668001-051426	11237 78th Street E Fountain 04/26	$ 241.17
Peace River Electric Cooperative, Inc.	20260604-4	93668002-051426	8790 115th Avenue East SL 04/26	$ 116.49
Peace River Electric Cooperative, Inc.	20260604-5	93668003-051426	11595 84th St Cir E Fountain 04/26	$ 113.42

Copperstone Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Peace River Electric Cooperative, Inc.	20260604-1	93668004-051426	7615 113th Ave E 04/26	$ 90.45
Peace River Electric Cooperative, Inc.	20260604-3	93668005-051426	8415 115th Ave E Fountain 04/26	$ 123.13
Rizzetta & Company, Inc.	300174	INV0000109902	Administrative Services 06/26	$ 3,859.17
RKA Multiservice Plus LLC	300180	44549878	Bridge Repair 06/26	$ 1,150.00
The Observer Group, Inc.	300175	26-00826M	Legal Advertising 05/26	$ 83.13
The Observer Group, Inc.	300175	26-00852M	Legal Advertising 05/26	$ 61.25
Thomas R Fretz	20260603-1	TF060226	Board of Supervisor Meeting 06/02/26	$ 200.00
Thomas R Fretz	20260612-1	TF061026	Board of Supervisor Meeting 06/10/26	$ 200.00
Total Report				**$ 26,234.88**

Copperstone CDD

Meeting Date: June 2, 2026

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Michael Fondario	✓
Tom Fretz	✓
Cory Richter	✓
Gerard Litrenta	✓
Adam Bailey	✓

NOTE: Supervisors are only paid if checked.

EXTENDED MEETING TIMECARD

Meeting Start Time:	6:30 Pm
Meeting End Time:	8:46 pm
Total Meeting Time:	2H 16 min

Time Over ____ (?) Hours:	

Total at $____per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: ____________________

Copperstone CDD

Meeting Date: June 10, 2026 Shade & Special

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if paid
Michael Fondario	✓
Tom Fretz	✓
Cory Richter	✓
Gerard Litrenta	✓
Adam Bailey	✓

NOTE: Supervisors are only paid if checked.

EXTENDED MEETING TIMECARD

Meeting Start Time:	6:15 pm
Meeting End Time:	7:27 pm
Total Meeting Time:	1H 12 min

Time Over ____ (?) Hours:	

Total at $____per Hour:	

ADDITIONAL OR CONTINUED MEETING TIMECARD

Meeting Date:	
Additional or Continued Meeting?	
Total Meeting Time:	
Total at $175 per Hour:	$0.00

Business Mileage Round Trip	
IRS Rate per Mile	$0.700
Mileage to Charge	$0.00

DM Signature: ______________________

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

6/1/2026
10564092
$2,707.00

Bill To
Copperstone CDD c/o Rizzetta and Company, Inc. 2700 S Falkenburg Rd, Suite 2745 Riverview, FL 33578

Due Date Net 30
7/1/2026

Monthly Lake Maintenance. ***THE INVOICE DATE ABOVE INDICATES MONTH SERVICES WILL BE PERFORMED***	2,437.00
Quarterly Fountain and Semi-Annual Aeration System Maintenance Billed Monthly.	270.00

Advanced Aquatic Services Inc.
292 South Military Trail
Deerfield Beach, FL 33442
954-596-2127

$2,707.00

INVOICE #TPA7235

PO Box 865
Oakland, FL 34760
407-287-5622
CepraLandscape.com

BILLTO

Copperstone CDD
c/o Rizzetta & Company
3434 Colwll Ave
Suite 200
Tampa, FL 33614

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
TPA7235	06/01/2026	$11,268.00	Net 15	

DESCRIPTION	PRICE
JUNE BILLING Landscape Maintenance 60% of Base Maint and Irrigation	$11,268.00
BALANCE DUE	**$11,268.00**

This Incorporates the attached terms and conditions

Copperstone Community Development District
c/o Rizzetta & Company
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Invoice Date: 06/01/2026
Invoice: 10166392
Project: 045847.001

Attention: Stephanie DeLuna, sdeluna@rizzetta.com
Project Name: Copperstone CDD/District Engineering

For Professional Services Rendered through: May 24, 2026

Lump Sum	Fee	Pct. Comp	Earned To Date	Previous Amount	Current Amount
000400 - 2026 SWFWMD Certifications	**17,000.00**	***100.00***	**17,000.00**	**12,750.00**	**4,250.00**
Total Lump Sum Services:	**17,000.00**	***100.00***	**17,000.00**	**12,750.00**	**4,250.00**

Hourly Not To Exceed	Fee	Pct. Comp	Earned To Date	Previous Amount	Current Amount
000200 - Field Services	2,000.00	*100.00*	2,000.00	2,000.00	0.00
Total Hourly Not To Exceed Services:	**2,000.00**	***100.00***	**2,000.00**	**2,000.00**	**0.00**

Hourly	Earned To Date	Previous Amount	Current Amount
000100 - District Engineering Services	76,150.96	75,979.29	171.67
000300 - Legal Support - CC	12,623.84	12,623.84	0.00
000999 - Reimbursable Expenses	920.03	920.03	0.00
Total Hourly Services:	**89,694.83**	**89,523.16**	**171.67**

Remaining Fee: 0.00

Total Earned to Date:	108,694.83
Less Previous Billed:	104,273.16
Amount Due this Invoice:	**4,421.67**

Notes from Project Manager:

District Manager quesitons/responses and coordination items

Halff Associates, Inc.
P.O. Box 4897, Dept 331
Houston, TX 77210

Stephanie DeLuna
Copperstone Community Development District
c/o Rizzetta & Company
3434 Colwell Avenue, Suite 200
Tampa, FL 33614

June 01, 2026
Project No: 045847.001
Invoice No: 10166392
Invoice Total: $4,421.67

045847.001 Copperstone CDD/District Engineering

Professional Services thru May 24, 2026

Phase 000100 District Engineering Services

Professional Personnel

		Hours	Amount	
Engineer V		.50	171.67	
	Totals	.50	171.67	
	Total Labor			**171.67**

Phase 000300 Legal Support – CC

Phase 000400 2026 SWFWMD Certifications

Fee

Billing Phase	**Fee**	**Percent Comp**	**Earned To-Date**	**Previous Amount**	**Current Amount**
2026 SWFWMD Certifications	17,000.00	100.00	17,000.00	12,750.00	4,250.00
Total Fee	17,000.00		17,000.00	12,750.00	4,250.00
	Total Fee				**4,250.00**

Phase 000999 Reimbursable Expenses

Total this Invoice **$4,421.67**

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	05/14/2026
Account #	93668001
Member #	93668

Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

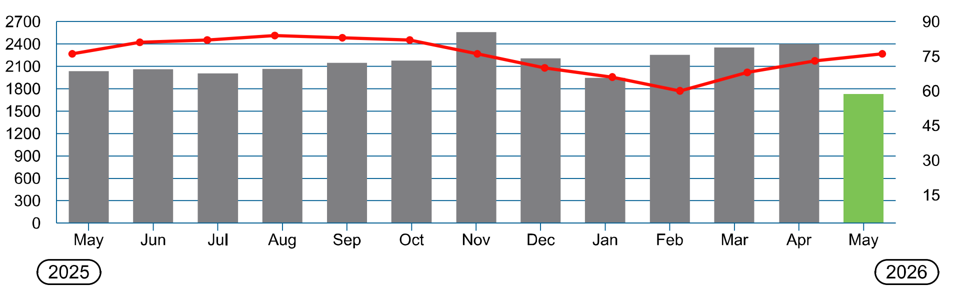
TOTAL AMOUNT DUE

$241.17

Bank Draft is scheduled for 06/04/2026

Monthly Energy Use

Kilowatt Hours | **Previous Months** | **Current Month** | **Avg Temp** | **Temp**



Detailed usage information is available on the SmartHub App or www.preco.coop

Capital Credit Allocation: Capital Credits are your share of ownership in PRECO. They are allocated annually in proportion to the member's total annual billing for that year. Based on your annual billing in 2025, $872.44 has been allocated to your account. These credits remain in your account until the Board of Directors determines it is financially feasible to "retire" them to you. The current balance of unretired capital in your account is $14,934.68.

Monthly Energy Use Comparison

1,724 kWh	**2,398 kWh**	**2,037 kWh**
This Month 30 Days	Last Month 30 Days	This Month Last Year 30 Days

Your Average Daily Use

57 kWh	**$7.66 Day**
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668001
Service Address	11237 78TH ST E

Bank Draft Amount $241.17
is scheduled for 06/04/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

5

4 611

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668001000024117000025117051420260

Account	Service Address	Service Description	Board District
93668001	11237 78TH ST E	PUMP	8

Meter #	Service Period		Readings		Meter Multiplier	kWh Usage	kW Reading
	From	To	Previous	Present			
31779012	04/09/2026	05/09/2026	413,632	415,356	1.0	1,724	12.354

Account Summary

Previous Balance	$321.47
Payment(s) Made	-$321.47
Balance Forward	**$0.00**
Current Charges	$241.17
Total Amount Due	**$241.17**

Current Charges			**GS-S**
Facilities Use Charge			$28.00
Energy Charge	1,724 kWh	@ 0.121	$208.60
CPA	1,724 kWh	@ -0.004	-$6.90
Property Tax Recovery Fee			$5.44
Gross Receipts Tax			$6.03
Total Current Charges			**$241.17**

Bank Draft Amount $241.17

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

7993664336500011026009366800018

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/pay/terms. After successful payment using this barcode, you may retrieve your full detailed e-receipt at vanilladirect.com/pay/ereceipt.

The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

FAMILY DOLLAR CVS Walgreens DOLLAR GENERAL Speedway 7 ELEVEN

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	05/14/2026
Account #	93668002
Member #	93668

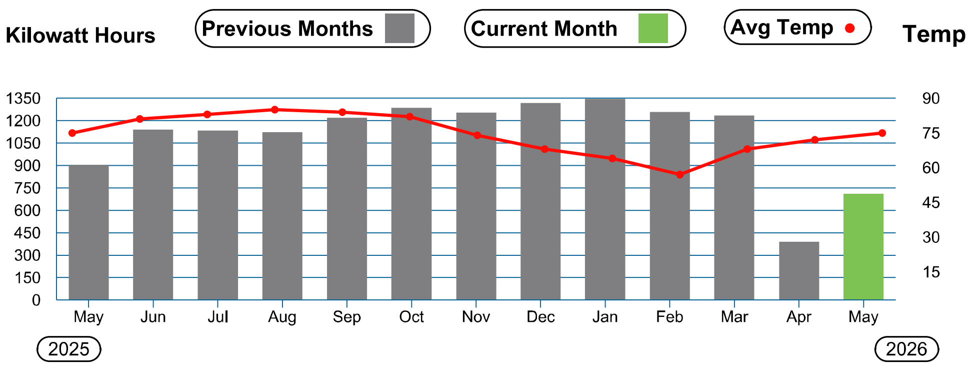
Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

TOTAL AMOUNT DUE

$116.49

Bank Draft is scheduled for 06/04/2026

Monthly Energy Use



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

709 kWh	388 kWh	903 kWh
This Month 31 Days	Last Month 29 Days	This Month Last Year 30 Days

Your Average Daily Use

23 kWh	$3.58 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668002
Service Address	8790 115TH AVE E

Bank Draft Amount $116.49
is scheduled for 06/04/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

5

4 612

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668002000011649000012649051420261

Account	Service Address	Service Description	Board District
93668002	8790 115TH AVE E	LIGHTS	8

Meter #	Service Period From	Service Period To	Readings Previous	Readings Present	Meter Multiplier	kWh Usage	kW Reading
31778822	04/08/2026	05/09/2026	255,341	256,050	1.0	709	5.2

Account Summary

Previous Balance	$76.66
Payment(s) Made	-$76.66
Balance Forward	**$0.00**
Current Charges	$116.49
Total Amount Due	**$116.49**

Current Charges		**GS-S**
Facilities Use Charge		$28.00
Energy Charge	709 kWh @ 0.121	$85.79
CPA	709 kWh @ -0.004	-$2.84
Property Tax Recovery Fee		$2.63
Gross Receipts Tax		$2.91
Total Current Charges		**$116.49**

Bank Draft Amount $116.49

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

799366433650001102600936680026

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After successful payment using this barcode, you may retrieve your full detailed e-receipt at vanilladirect.com/pay/ereceipt.

The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

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Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	05/14/2026
Account #	93668003
Member #	93668

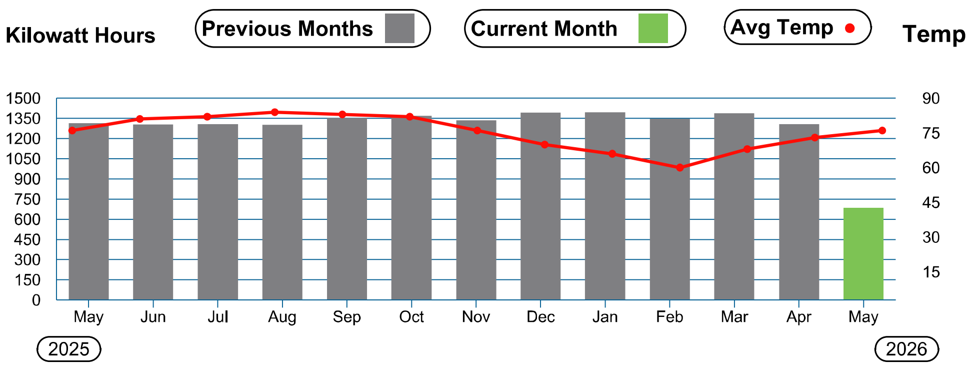
Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

TOTAL AMOUNT DUE

$113.42

Bank Draft is scheduled for 06/04/2026

Monthly Energy Use



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

684 kWh	1,307 kWh	1,314 kWh
This Month 30 Days	Last Month 30 Days	This Month Last Year 30 Days

Your Average Daily Use

23 kWh	$3.60 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.
PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668003
Service Address	11595 84TH ST CIR E
Bank Draft Amount	**$113.42**

is scheduled for 06/04/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

5

4 613

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668003000011342000012342051420268

Account	Service Address	Service Description	Board District
93668003	11595 84TH ST CIR E	FOUNTAIN	8

Meter #	Service Period From	Service Period To	Readings Previous	Readings Present	Meter Multiplier	kWh Usage	kW Reading
31778820	04/09/2026	05/09/2026	258,635	259,319	1.0	684	5.526

Account Summary

Previous Balance	$188.58
Payment(s) Made	-$188.58
Balance Forward	**$0.00**
Current Charges	$113.42
Total Amount Due	**$113.42**

Current Charges			**GS-S**
Facilities Use Charge			$28.00
Energy Charge	684 kWh	@ 0.121	$82.76
CPA	684 kWh	@ -0.004	-$2.74
Property Tax Recovery Fee			$2.56
Gross Receipts Tax			$2.84
Total Current Charges			**$113.42**

Bank Draft Amount **$113.42**

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

799366433650001102600936680034

By accepting or using this barcode to make a payment, you agree to the full terms and conditions, available at vanilladirect.com/pay/terms. After successful payment using this barcode, you may retrieve your full detailed e-receipt at vanilladirect.com/pay/ereceipt.

The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

FAMILY DOLLAR · CVS · Walgreens · DOLLAR GENERAL · Speedway · 7 ELEVEN

NNNN

Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	05/14/2026
Account #	93668004
Member #	93668

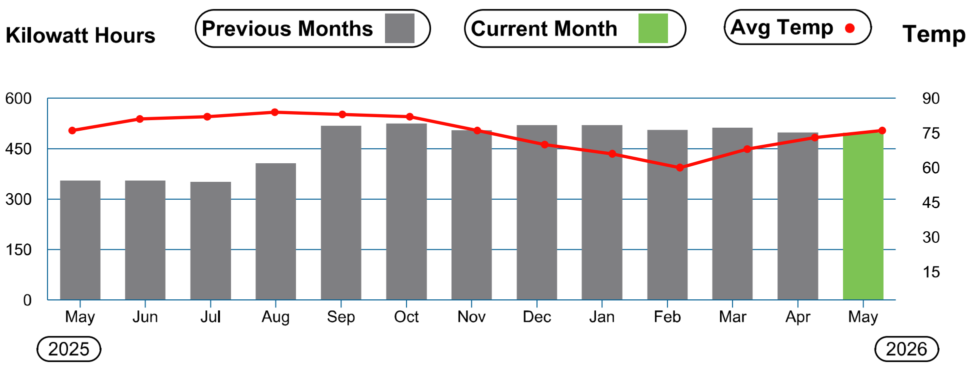
Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

TOTAL AMOUNT DUE

$90.45

Bank Draft is scheduled for 06/04/2026

Monthly Energy Use



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

497 kWh	**498 kWh**	**355 kWh**
This Month 30 Days	Last Month 30 Days	This Month Last Year 30 Days

Your Average Daily Use

17 kWh	**$2.87 Day**
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.

PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668004
Service Address	7615 113TH AVE E

Bank Draft Amount **$90.45**
is scheduled for 06/04/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547
5

4 614

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

110260093668004000009045000010045051420266

Account	Service Address	Service Description	Board District
93668004	7615 113TH AVE E	GATES	8

Meter #	Service Period From	Service Period To	Readings Previous	Readings Present	Meter Multiplier	kWh Usage	kW Reading
31778993	04/09/2026	05/09/2026	83,191	83,688	1.0	497	0.81

Account Summary

Previous Balance	$90.05
Payment(s) Made	-$90.05
Balance Forward	**$0.00**
Current Charges	$90.45
Total Amount Due	**$90.45**

Current Charges		**GS-S**
Facilities Use Charge		$28.00
Energy Charge	497 kWh @ 0.121	$60.14
CPA	497 kWh @ -0.004	-$1.99
Property Tax Recovery Fee		$2.04
Gross Receipts Tax		$2.26
Total Current Charges		**$90.45**

Bank Draft Amount $90.45

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

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The majority of participating locations will accept cash payments up to a maximum amount of $500.00.

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Peace River Electric Cooperative, Inc.

COPPERSTONE COMM DEV DIST

Bill Date	05/14/2026
Account #	93668005
Member #	93668

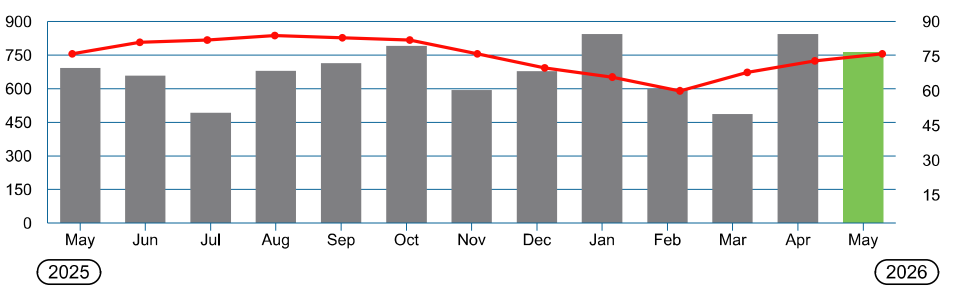
TOTAL AMOUNT DUE

$123.13

Bank Draft is scheduled for 06/04/2026

Customer Care	800-282-3824 8am - 5pm M-F
Pay by Phone	855-937-1752
Outage	800-282-3824 24/7
Website	www.preco.coop

Monthly Energy Use



Detailed usage information is available on the SmartHub App or www.preco.coop

Monthly Energy Use Comparison

763 kWh	845 kWh	692 kWh
This Month 30 Days	Last Month 30 Days	This Month Last Year 30 Days

Your Average Daily Use

25 kWh	$3.91 Day
Use	Cost *not including taxes and fees*

Please make check payable to PRECO in U.S. funds and return this portion with your payment.

Peace River Electric Cooperative, Inc.

PO Box 1310
210 Metheny Road
Wauchula, Florida 33873
800.282.3824

Account #	93668005
Service Address	8415 115TH AVE E

Bank Draft Amount $123.13
is scheduled for 06/04/2026

PEACE RIVER ELECTRIC COOPERATIVE, INC.
PO BOX 1547
WAUCHULA FL 33873-1547

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4 615

COPPERSTONE COMM DEV DIST
PO BOX 32414
CHARLOTTE NC 28232-2414

11026009366800500001231300001331305142026 8

Account	Service Address	Service Description	Board District
93668005	8415 115TH AVE E	POOL/PUMP	8

Meter #	Service Period From	Service Period To	Readings Previous	Readings Present	Meter Multiplier	kWh Usage	kW Reading
16342658	04/09/2026	05/09/2026	337,362	338,125	1.0	763	5.31

Account Summary

Previous Balance	$132.32
Payment(s) Made	-$132.32
Balance Forward	**$0.00**
Current Charges	$123.13
Total Amount Due	**$123.13**

Current Charges		**GS-S**
Facilities Use Charge		$28.00
Energy Charge	763 kWh @ 0.121	$92.32
CPA	763 kWh @ -0.004	-$3.05
Property Tax Recovery Fee		$2.78
Gross Receipts Tax		$3.08
Total Current Charges		**$123.13**

Bank Draft Amount $123.13

Now offering cash bill-pay service at participating retail stores. The barcode below can be scanned at the register, allowing you to make your monthly payment. There is a $1.50 convenience fee to use this service. To find a location near you, visit pay.vanilladirect.com/pages/retailers

799366433650001102600936680059

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FAMILY DOLLAR CVS Walgreens DOLLAR GENERAL Speedway 7 ELEVEN

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/2/2026	INV0000109902

Bill To:

COPPERSTONE CDD (Former Valencia Groves)
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00155

Description	Qty	Rate	Amount
Accounting Services	1.00	$1,442.50	$1,442.50
Administrative Services	1.00	$337.50	$337.50
Financial & Revenue Collections	1.00	$100.00	$100.00
Management Services	1.00	$1,869.17	$1,869.17
Website Compliance & Management	1.00	$110.00	$110.00

Subtotal	$3,859.17
Total	$3,859.17

RKA Multiservice Plus LLC
10136 Golden Wonder ln
Riverview, FL 33578 United States
ricardo@blastcleanpressurewashing.com | (813) 461-3397

Invoice #44549878

Issue date
Jun 22, 2026

Bridge lights and road reflectors

Additional Recipients: Rizzettacddinvoices@avidbill.com, SStevens@rizzetta.com

Customer
Copperstone CDD Attn: Sam Stevens
SStevens@rizzetta.com
(813) 533-2950
3434 Colwell Ave Suite 200
TAMPA, FL 33614

Invoice Details
PDF created June 22, 2026
$1,150.00
Service date June 22, 2026

Payment
Due June 22, 2026
$1,150.00

Items	Quantity	Price	Amount
Bridge Lights *Materials + Parts + Labor*	1	$925.00	$925.00
Road reflectors *Labor Only*	1	$225.00	$225.00
Subtotal			$1,150.00

Total Due $1,150.00

Pay online

To pay your invoice go to https://squareup.com/u/liUGQs3r
Or open the camera on your mobile device and place the QR code in the camera's view.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-00826M **Date 05/22/2026**

Attn:
Copperstone CDD - Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-00826M **Special Meeting** **RE:** Meeting on June 10, 2026 at 6:15pm **Published:** 5/22/2026	$83.13

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$83.13**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.

Business Observer

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3rd Floor
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INVOICE

Legal Advertising

PUBLIC NOTICE
COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT
SPECIAL MEETING
ATTORNEY/CLIENT SESSION MEETING
WEDNESDAY, JUNE 10, 2026, AT 6:15 PM
Palmetto Branch Library, 923 6th Street West, Palmetto, FL 34221

A meeting will be held under the Attorney/Client Session provisions available under Florida's Sunshine Law, Section 286.011(8), Florida Statutes, on Wednesday, June 10, 2026, and beginning at 6:15 p.m. and lasting approximately ninety (90) minutes at the request of the District's Attorney. This meeting shall be held at Palmetto Branch Library, 923 6th Street West, Palmetto, FL 34221. This meeting shall commence at an open meeting and then will move into an Attorney/Client Session limited in attendance to the District Attorneys, Marisa Powers and Matthew Liebert, and District Managers, Stephanie DeLuna and Sam Stevens, who will meet in private with the Board of Supervisors of the Copperstone Community Development District (Adam Bailey, Gerard Litrenta, Tom Fretz, Michael Fondario, Cory Richter), and a court reporter who will transcribe the full proceedings to be made part of the public record for release at the conclusion of the litigation for the purpose of discussing: settlement negotiations or strategy sessions related to litigation expenditures in the following court case: Copperstone Community Development District v. Crosscreek Environmental, Inc., et al, Case No.: 2023-CA-004175. At the conclusion of the private portion of the meeting, the meeting shall then reopen in public.

PURSUANT TO SECTION 286.0105, FLORIDA STATUTES, IF AN INDIVIDUAL DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD OF SUPERVISORS WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING, A RECORD OF THE PROCEEDINGS WILL BE REQUIRED AND THE INDIVIDUAL WILL NEED TO ENSURE THAT A VERBATIM TRANSCRIPT OF THE PROCEEDINGS IS MADE, WHICH RECORDING INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS BASED.

PURSUANT TO SECTION 286.26, FLORIDA STATUTES, IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATE STATUTES, PERSONS WITH DISABILITIES NEEDING SPECIAL ASSISTANCE TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE DISTRICT MANAGER AT LEAST THREE BUSINESS DAYS PRIOR TO THE MEETING (813) 933-5571.

May 22, 2026 26-00826M

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

Business Observer

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 26-00852M **Date 05/22/2026**

Attn:
Copperstone CDD - Rizzetta
3434 COLWELL AVENUE SUITE 200
TAMPA FL 33614

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 26-00852M **Notice of Qualifying Period** **RE:** Copperstone CDD **Published:** 5/22/2026	$61.25

Important Message

Please include our Serial # on your check

Pay by credit card online: https://legals.businessobserverfl.com/send-payment/

Paid	()
Total	**$61.25**

Payment is due within 30 days of the 1st publication date of your notice. if payment is not made, affidavits may be held

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

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Business Observer

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Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES FOR THE BOARD OF SUPERVISORS OF THE COPPERSTONE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the Copperstone Community Development District will commence at 12 p.m. on June 8, 2026, and close at 12 p.m. on June 12, 2026. Candidates must qualify for the office of Supervisor with the Manatee County Supervisor of Elections located at 600 301 Blvd. W., Suite 108, Bradenton, Florida 34205, Phone: (941) 741-3823. All candidates shall qualify for individual seats in accordance with Section 99061, Florida Statutes, and must also be a "qualified elector" of the District, as defined in Section 190.003, Florida Statutes. A "qualified elector" of the District is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and the District, and who is registered to vote with the Manatee County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, Florida Statutes.

The Copperstone Community Development District has three (3) seats up for election, specifically Seats 1, 2, and 3. Each seat carries a four-year term of office. Elections are non-partisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the Manatee County Supervisor of Elections.

Sam Stevens
District Manager
Copperstone Community Development District
May 22, 2026 26-00852M

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

Tab 12

Proposal for Bridge Lighting Installation

Copperstone Community

We are pleased to provide this proposal for the installation of motion-sensor lighting on the community bridge at Summerwoods.

Scope of Work

Our team will install high-quality motion-sensor lighting designed to improve visibility, safety, and overall appearance of the bridge area during nighttime hours. The lighting system will automatically illuminate at night when motion is detected and will turn off after periods of inactivity to help conserve energy and maximize efficiency.

The lights will:

- Automatically activate when pedestrians are walking on or near the bridge
- Automatically shut off when no activity is detected
- Provide enhanced nighttime safety and visibility for residents

Details

- 16 motion sensor light will be installed on the north side of the bridge

Completion Time

- Estimated Completion Time: One 1 Day

Project Cost

Total cost (Materials + Labor: $925

Tom Fretz (Jun 19, 2026 12:13:13 EDT)

19/06/2026

Ricardo Arroyo (Jun 19, 2026 09:36:54 EDT)

19/06/2026

Copperstone Bridge Lights UPDATED

Final Audit Report 2026-06-19

Created:	2026-06-19
By:	Catalina Martinez (CMartinez@rizzetta.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHIEQUIJZRi-P6Rhq5atvbXDgGadLRu7U

"Copperstone Bridge Lights UPDATED" History

Document created by Catalina Martinez (CMartinez@rizzetta.com)
2026-06-19 - 1:32:45 PM GMT

Document emailed to Tom Fretz (fretzcdd@gmail.com) for signature
2026-06-19 - 1:34:21 PM GMT

Document emailed to ricardo@blastcleanpressurewashing.com for signature
2026-06-19 - 1:34:22 PM GMT

Email viewed by ricardo@blastcleanpressurewashing.com
2026-06-19 - 1:36:02 PM GMT

Signer ricardo@blastcleanpressurewashing.com entered name at signing as Ricardo Arroyo
2026-06-19 - 1:36:52 PM GMT

Document e-signed by Ricardo Arroyo (ricardo@blastcleanpressurewashing.com)
Signature Date: 2026-06-19 - 1:36:54 PM GMT - Time Source: server - Signature Appearance Selected: MOBILE_DRAW

Email viewed by Tom Fretz (fretzcdd@gmail.com)
2026-06-19 - 4:12:04 PM GMT

Document e-signed by Tom Fretz (fretzcdd@gmail.com)
Signature Date: 2026-06-19 - 4:13:13 PM GMT - Time Source: server - Signature Appearance Selected: DRAW

Agreement completed.
2026-06-19 - 4:13:13 PM GMT

Tab 13

ITZ Electric Corp

36-09 20th Ave
Astoria NY 11105

(516)967-0093 itzelectric@earthlink.net LIC # EC 1301807

Invoice

Date	Invoice #
7/13/2026	F2099

Bill To
Rizzetta & Co. 3434 Colwell Ave Suite 200 Tampa, FL 33614

Service For
Copperstone CDD

P.O. No.	Project
	Monument Lights & Fountain

Description	Amount
Troubleshoot fountain controller and found it to be a failed pump. Replace Photocell for Street and monuments lights Replace Contactor	375.00

Tom Fretz
Tom Fretz (Jul 15, 2026 00:51:07 CDT)

15/07/2026

Total $375.00

TAB 14

Copperstone Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

Copperstone Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

TABLE OF CONTENTS

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Copperstone Community Development District
Manatee County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Copperstone Community Development District (the "District"), as of and for the year ended September 30, 2025, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

To the Board of Supervisors
Copperstone Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts, and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Copperstone Community Development District

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with Florida Statutes 218.39(3)(c) but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 15, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Berger Toombs Elam
Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 15, 2026

Copperstone Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

Management's discussion and analysis of Copperstone Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities for the fiscal year ended September 30, 2025. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements,* 2) *Fund financial statements,* and 3) *Notes to financial statements.* The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances. This report also contains other supplementary information in addition to the basic financial statements.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories: 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as capital improvement bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements.*

Notes to financial statements provide additional details concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements.*

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2025.

- The District's total assets and deferred outflows of resources were exceeded by total liabilities by $(1,963,263) (net position). Unrestricted net position for governmental activities was $(876,617). Net investment in capital assets was $(1,136,804). Restricted net position was $50,158.

- Governmental activities revenues totaled $1,175,650 while governmental activities expenses totaled $728,654.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2025	**2024**
Current assets	$ 761,715	$ 511,758
Restricted assets	103,260	96,054
Capital assets, net	1,528,524	1,688,174
Total Assets	2,393,499	2,295,986
Deferred outflows of resources	43,937	47,406
Current liabilities	387,699	416,651
Non-current liabilities	4,013,000	4,337,000
Total Liabilities	4,400,699	4,753,651
Net Position		
Net investment in capital assets	(1,136,804)	(1,168,587)
Restricted	50,158	39,013
Unrestricted	(876,617)	(1,280,685)
Total Net Position	$(1,963,263)	$(2,410,259)

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The decrease in capital assets is primarily the result of depreciation in the current year.

The decrease in non-current liabilities is related to the principal payments made in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities	
	2025	**2024**
Program Revenues		
Charges for services	$ 1,151,619	$ 1,002,711
General Revenues		
Investment earnings	24,031	17,266
Total Revenues	1,175,650	1,019,977
Expenses		
General government	156,938	214,079
Physical environment	435,289	450,606
Interest and other charges	136,427	145,658
Total Expenses	728,654	810,343
Change in Net Position	446,996	209,634
Net Position - Beginning of Year	(2,410,259)	(2,619,893)
Net Position - End of Year	$ (1,963,263)	$ (2,410,259)

The increase in charges for services is related to the increase in special assessment revenues in the current year.

The decrease in general government is related to the decrease in legal and engineering expenses in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2025 and 2024.

	Governmental Activities	
Description	**2025**	**2024**
Land and improvements	$ 337,498	$ 337,498
Improvements other than buildings	106,213	106,213
Infrastructure	3,885,022	3,885,022
Accumulated depreciation	(2,800,209)	(2,640,559)
Total Capital Assets (Net)	$ 1,528,524	$ 1,688,174

The activity for the year consisted of $159,650 in depreciation.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily because litigation/mediation and bridge repair expenditures were less than anticipated.

The September 30, 2025 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In June 2019, the District issued $5,209,000 Series 2019 Capital Improvement Revenue Refunding Bonds. These bonds were issued to currently refund and redeem all of the outstanding principal amount of the Series 2007 Capital Improvement Revenue Bonds. The balance outstanding at September 30, 2025 was $3,857,000.

- In December 2020, the District entered into $800,000 Series 2020 Note Payable. The note was issued to assist in the costs for the 2020 project. The balance outstanding at September 30, 2025 was $480,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Copperstone Community Development District does not anticipate any economic factors to have a significant effect on operations for the year ending September 30, 2026.

Request for Information

The financial report is designed to provide a general overview of Copperstone Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Accounting Department, Copperstone Community Development District, Accounting Department, 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Copperstone Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash	$ 742,511
Prepaid expenses	19,204
Total Current Assets	761,715
Non-Current Assets	
Restricted assets	
Investments	103,260
Capital Assets, Not Being Depreciated	
Land and improvements	337,498
Capital Assets, Being Depreciated	
Improvements other than buildings	106,213
Infrastructure	3,885,022
Less: accumulated depreciation	(2,800,209)
Total Non-Current Assets	1,631,784
Total Assets	2,393,499
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	43,937
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	10,597
Accrued interest	53,102
Notes payable	75,000
Bonds payable	249,000
Total Current Liabilities	387,699
Non-Current Liabilities	
Notes payable	405,000
Bonds payable	3,608,000
Total Non-Current Liabilities	4,013,000
Total Liabilities	4,400,699
NET POSITION	
Net investment in capital assets	(1,136,804)
Restricted - debt service	50,158
Unrestricted	(876,617)
Total Net Position	$ (1,963,263)

See accompanying notes to financial statements.

Copperstone Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	$ (156,938)	$ 268,926	$ 111,988
Physical environment	(435,289)	522,754	87,465
Interest and other charges	(136,427)	359,939	223,512
Total Governmental Activities	$ (728,654)	$ 1,151,619	422,965
General revenues:			
Investment earnings			24,031
Change in Net Position			446,996
Net Position - Beginning of year			(2,410,259)
Net Position - End of year			$ (1,963,263)

See accompanying notes to financial statements.

Copperstone Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2025

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	$ 742,511	$ -	$ 742,511
Prepaid items	19,204	-	19,204
Restricted assets			
Investments	-	103,260	103,260
Total Assets	$ 761,715	$ 103,260	$ 864,975
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	$ 10,597	$ -	$ 10,597
FUND BALANCES			
Nonspendable - prepaid expenses	19,204	-	19,204
Restricted - debt service	-	103,260	103,260
Assigned - capital projects	335,416	-	335,416
Unassigned	396,498	-	396,498
Total Fund Balances	751,118	103,260	854,378
Total Liabilities and Fund Balances	$ 761,715	$ 103,260	$ 864,975

See accompanying notes to financial statements.

Copperstone Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances	$ 854,378
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, $337,498, infrastructure, $3,885,022, improvements other than buildings, $106,213, net of accumulated depreciation, $(2,800,209), used in governmental activities are not current financial resources and; therefore, are not reported at the fund level.	1,528,524
Deferred amount on refunding is not a current financial resource, and therefore, is not reported at the fund level.	43,937
Long-term liabilities, including bonds payable, $(3,857,000), and notes payable, $(480,000), are not due and payable in the current period and therefore, are not reported at the fund level.	(4,337,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	(53,102)
Net Position of Governmental Activities	$ (1,963,263)

See accompanying notes to financial statements.

Copperstone Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	$ 791,680	$ 359,939	$ 1,151,619
Investment earnings	17,714	6,317	24,031
Total Revenues	809,394	366,256	1,175,650
Expenditures			
Current			
General government	156,938	-	156,938
Physical environment	305,065	-	305,065
Debt service			
Principal	-	312,000	312,000
Interest	-	136,897	136,897
Total Expenditures	462,003	448,897	910,900
Excess of revenues over/(under) expenditures	347,391	(82,641)	264,750
Other Financing Sources/(Uses)			
Transfers in	-	89,847	89,847
Transfers out	(89,847)	-	(89,847)
Insurance proceeds	29,426		29,426
Total Other Financing Sources/(Uses)	(60,421)	89,847	29,426
Net change in fund balances	286,970	7,206	294,176
Fund Balances - Beginning of year	464,148	96,054	560,202
Fund Balances - End of year	$ 751,118	$ 103,260	$ 854,378

See accompanying notes to financial statements.

Copperstone Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	294,176
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.		(159,650)
Repayment of bond and note principal is an expenditure at the fund level, but the repayment reduces long-term liabilities in the Statement of Net Position.		312,000
The deferred amount on refunding is amortized at the government-wide level as interest over the life of the associated bonds payable. This is the current year amount amortized.		(3,469)
In the Statement of Activities, interest is accrued on outstanding bonds, whereas at the fund level, interest expenditures are reported when due. This is the net change between the prior year and the current year accruals.		3,939
Change in Net Position of Governmental Activities	$	446,996

See accompanying notes to financial statements.

Copperstone Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	$ 781,747	$ 781,747	$ 791,680	$ 9,933
Investment earnings	-	-	17,714	17,714
Total Revenues	781,747	781,747	809,394	27,647
Expenditures				
Current				
General government	344,450	344,450	156,938	187,512
Physical environment	348,499	348,499	305,065	43,434
Total Expenditures	692,949	692,949	462,003	230,946
Excess of revenues over/(under) expenditures	88,798	88,798	347,391	258,593
Other Financing Sources/(Uses)				
Transfers out	(88,798)	(88,798)	(89,847)	(1,049)
Insurance proceeds	-	-	29,426	29,426
Total Other Financing Sources/(Uses)	(88,798)	(88,798)	(60,421)	28,377
Net change in fund balances	-	-	286,970	286,970
Fund Balances - Beginning of year	-	-	464,148	464,148
Fund Balances - End of year	$ -	$ -	$ 751,118	$ 751,118

See accompanying notes to financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Copperstone Community Development District (the “District”) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on November 20, 2006 by Ordinance No. 06-79 of the Board of County Commissioners of Manatee County, Florida. The District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors. The Supervisors are elected on an at-large basis by qualified voters residing within the District. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for allocating and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

The reporting entity for the District includes all functions of government in which the District’s Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, designation of management, significant ability to influence operations and accountability for fiscal matters. As required by GAAP, these financial statements present the Copperstone Community Development District, (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance in accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by the state constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period, or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire certain capital improvement revenue bonds which were used to finance the construction of District infrastructure improvements and finance certain additional improvements. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as capital improvement bonds and notes payable, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)

b. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds".

c. Net Position

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted, or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's bond covenants and other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

d. Capital Assets

Capital assets, which include land and improvements, improvements other than buildings and infrastructure, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Improvements other than buildings	25 years
Infrastructure	25 years

e. Deferred Outflows of Resources

Deferred outflows of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)

f. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget variance columns of the accompanying financial statements may occur.

g. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2025, the District's bank balance was $753,518 and the carrying value was $742,511. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2025, the District had the following investments and maturities:

Investment	Maturity	Fair Value
First American Treasury Obligations Fund	48 days*	$103,260

*Maturity is a weighted average maturity.

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most realizable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2025, the District's investment in First American Treasury Obligations Fund was rated AAAm by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investment in the First American Treasury Obligations Fund is 100% of the District’s total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operation and maintenance of the District, as well as to pay for debt service on the District's Bonds. The fiscal year for which annual assessments may be levied begins October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Disposals	Balance September 30, 2025
Governmental Activities:				
Capital assets, not being depreciated				
Land and improvements	$ 337,498	$ -	$ -	$ 337,498
Capital assets, being depreciated:				
Improvements other than buildings	106,213	-	-	106,213
Infrastructure	3,885,022	-	-	3,885,022
Total Capital Assets Being Depreciated	3,991,235	-	-	3,991,235
Less accumulated depreciation for:				
Improvements other than buildings	(36,962)	(4,249)	-	(41,211)
Infrastructure	(2,603,597)	(155,401)	-	(2,758,998)
Total Accumulated Depreciation	(2,640,559)	(159,650)	-	(2,800,209)
Capital Assets Being Depreciated, Net	1,350,676	(159,650)	-	1,191,026
Governmental Activities Capital Assets	$ 1,688,174	$ (159,650)	$ -	$ 1,528,524

Depreciation of $159,650 was charged to physical environment.

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2025:

Long-term debt at October 1, 2024	$ 4,649,000
Principal payments	(312,000)
Long-term Debt at September 30, 2025	$ 4,337,000

NOTE E – LONG-TERM DEBT (CONTINUED)

Capital Improvement Revenue Refunding Bonds

$5,209,000 Series 2019 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 2020 and maturing in May 1, 2038. Interest at 2.85% is due May and November beginning November 2019. Current portion is $249,000.	$ 3,857,000

Notes Payable

$800,000 Series 2020 Note due in annual principal installments beginning May 2021 and maturing May 2030. Interest at 3.65% is due May and November beginning May 2021. Current portion is $75,000.	$ 480,000

The annual requirements to amortize the principal and interest of bonded debt and notes payable outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	$ 324,000	$ 127,445	$ 451,445
2027	331,000	117,611	448,611
2028	343,000	107,577	450,577
2029	351,000	97,162	448,162
2030	364,000	86,518	450,518
2031-2035	1,603,000	280,808	1,883,808
2036-2038	1,021,000	58,739	1,079,739
Totals	$ 4,337,000	$ 875,860	$ 5,212,860

Summary of Significant Bond Resolution Terms and Covenants

The Series 2019 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2019 Bonds are subject to mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture requires certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating to the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Reserve Fund – The Series 2019 Reserve Account shall not exceed 25% of the maximum annual debt service requirement, $88,845. As of September 30, 2025, the Series 2019 Bonds had a $20,874 reserve account balance.

NOTE F – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2025, consisted for the following:

	Transfers Out
Transfers In	General Fund
Debt Service Fund	$ 89,847

The transfer to the Debt Service Fund was related to the payment of principal and interest.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial coverage in the past three years.

NOTE H – CONTINGENCY

The District is currently investigating matters related to certain ponds maintained by the District and has filed a lawsuit against the contractor and the engineer. Both contracts have provisions for “prevailing party” attorney fees. The lawsuit is in the stage of informal discovery and an estimate of the damages cannot be determined.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Copperstone Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of Copperstone Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated July 15, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Copperstone Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Copperstone Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Copperstone Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Copperstone Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Berger Toombs Elam
Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 15, 2026

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Copperstone Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the financial statements of the Copperstone Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated July 15, 2026.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 15, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors
Copperstone Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Copperstone Community Development District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that Copperstone Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Copperstone Community Development District. It is management's responsibility to monitor Copperstone Community Development District's financial condition; and our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, Copperstone Community Development District reported:

1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 0
2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 6
3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: $0
4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $101,146
5) Each construction project with a total cost of at least $65,000 approved by the District that is scheduled to begin on or after October 1, 2024, together with the total expenditures for such project as: N/A
6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Copperstone Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, Copperstone Community Development District reported:

1) The rate or rates of non-ad valorem special assessments imposed by the District as: $1,351.43 for the General Fund and $244.44 - $794.41 for the Debt Service Fund
2) The amount of special assessments collected by or on behalf of the District as: Total special assessments collected was $1,151,619
3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: $3,857,000 Series 2019 Bonds due on 5/1/2038

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Berger Toombs Elam Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 15, 2026

Berger, Toombs, Elam,
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Certified Public Accountants PL

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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Copperstone Community Development District
Manatee County, Florida

We have examined Copperstone Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for Copperstone Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Copperstone Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Copperstone Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Copperstone Community Development District 's compliance with the specified requirements.

In our opinion, Copperstone Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

Berger Toombs Elam
Gaines + Frank

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 15, 2026