

*South Fork
Community Development
District*

May 12, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

South Fork Community Development District

Board of Supervisors

Kelly Barr, Chairman
David Lowrie, Vice Chairperson
Jason Amato, Assistant Secretary
Patrick Barr, Assistant Secretary
Nicholas Bozzuto, Assistant Secretary

District Staff

Mark Vega, District Manager
Kathryn "KC" Hopkinson, District Counsel
Jason Jasczak, District Engineer
Mark Vega, Field Service Manager
Elizabeth Coons, District Accountant
Diana Kapatsyna, District Admin

Workshop

Tuesday, May 12, 2026, at 6:00 p.m.

Regular Meeting Agenda

Tuesday, May 12, 2026, at 6:45 p.m.

The Regular Meeting of the **South Fork Community Development District** will be held on **May 12, 2026 at 6:45 p.m. at the South Fork HOA Pool Building, 10952 Ambleside Drive, Riverview, FL 33578.**

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. CONSENT AGENDA

- A. Approval of April 14, 2026 Meeting Minutes
- B. Acceptance of the March 2026 Financial Reports

4. STAFF REPORTS

- A. District Accountant
 - i. Discussion of the March 2026 Snapshot
- B. District Counsel
- C. District Engineer
- D. District Manager/Field Inspection
 - i. Waterway Inspection Report
 - ii. Consideration of Resolution 2026-04; Approving Proposed Budget and Setting Public Hearing
 - iii. Announcing the Number of Qualified Registered Voters in the District - #1358
 - iv. Consideration of Annual Engagement Letter 2026, 2027, 2028 from Berger, Toombs, Elam, Gaines & Frank
 - v. Consideration of New Leaf Horticulture 5% Fuel Surcharge a month of \$393.43

5. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

6. ADJOURNMENT

**MINUTES OF MEETING
SOUTH FORK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the South Fork Community Development District was held on Tuesday, April 14, 2026 at 7:03 p.m. at the South Fork HOA Pool Building located at 10952 Ambleside Drive, Riverview, Florida.

Present and constituting a quorum were:

Kelly Barr	Chairperson
David Lowrie	Vice Chairperson
Patrick Barr	Assistant Secretary
Nicholas Bozzuto	Assistant Secretary
Jason Amato	Assistant Secretary

Also present was:

Mark Vega	District Manager
Jason Jaszak	Advanced Aquatics
Jacob Adams	Advanced Aquatics

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Vega called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS

Audience Comments Consent Agenda

None

THIRD ORDER OF BUSINESS

Business Administration

A. Approval of March 10, 2026, Meeting Minutes

On MOTION by Mr. Bozzuto seconded by Mr. Barr, with all in favor, the March 10, 2026 Meeting Minutes were approved. 5-0

B. Acceptance of the February 2026 Financial Reports

Unapproved

On MOTION by Mr. Bozzuto seconded by Mr. Barr, with all in favor, the February 2026 Financial Reports were approved. 5-0

FOURTH ORDER OF BUSINESS

Staff Reports

A. Accountant

Mr. Vega informed the Board that the accountant will attend the next meeting to discuss the budget.

B. Engineer

None

C. Attorney

None

D. District Manager/Field Inspection

The Board reported no conflicts at this time for the next scheduled meeting.

i. Waterway Inspection Report

Mr. Jaszczak introduced Mr. Adam as he will take over the account and Mr. Adam will be attending the meetings going forward. Mr Jaszczak reviewed the report with the Board. Discussion ensued regarding Pond 9, specifically concerning wax myrtles located along Pond bank.

ii. Discussion of Advanced Aquatics Renewal Letter

On MOTION by Ms. Barr seconded by Mr. Lowrie, with all in favor, the Advanced Aquatics Renewal Letter was approved. 5-0

iii. Discussion of Proposal for monthly maintenance of Retaining Wall Alleyway in Meadow Glen

On MOTION by Mr. Amato seconded by Ms. Barr, with all in favor, the proposal was approved. 5-0

FIFTH ORDER OF BUSINESS

Supervisors' Requests

Ms. Barr requested that the District Engineer follow up regarding a three-way stop at Summerfield. Also requested verification with the Supervisor of Election of which seats are up in this election.

SIXTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Barr seconded by Mr. Amato, with all in favor,
the meeting was adjourned at 7:29 p.m. 5-0

Mark Vega, Secretary

*South Fork
Community
Development
District*

Financial Report

March 31, 2026

CLEAR PARTNERSHIPS



SOUTH FORK

Community Development District

Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

 General Fund Page 2 - 3

 Debt Service Fund Page 4

Balance Sheet
March 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 743,924	\$ -	\$ 743,924
Investments:			
Reserve Fund (A-1)	-	38,408	38,408
Reserve Fund (A-2)	-	8,507	8,507
Reserve Fund (A-3)	-	28,424	28,424
Revenue Fund (A-1)	-	269,349	269,349
Revenue Fund (A-2)	-	117,170	117,170
Revenue Fund (A-3)	-	209,756	209,756
Deposits	874	-	874
TOTAL ASSETS	\$ 744,798	\$ 671,615	\$ 1,416,414
<u>LIABILITIES</u>			
Accounts Payable	\$ 8,178	\$ -	\$ 8,178
Accrued Expenses	541	-	541
Other Current Liabilities	10,025	-	10,025
TOTAL LIABILITIES	18,745	-	18,745
<u>FUND BALANCES</u>			
Nonspendable:			
Deposits	874	-	874
Restricted for:			
Debt Service	-	671,615	671,615
Unassigned:	725,179	-	725,179
TOTAL FUND BALANCES	\$ 726,053	\$ 671,615	\$ 1,397,668
TOTAL LIABILITIES & FUND BALANCES	\$ 744,798	\$ 671,615	\$ 1,416,413

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	\$ 13,089	\$ 13,089
Interest - Tax Collector	-	-	724	724
Special Assmnts- Tax Collector	504,442	504,442	489,257	(15,185)
Special Assmnts- Other	1,915	1,915	1,857	(58)
Special Assmnts- Discounts	(20,254)	(20,254)	(19,344)	910
TOTAL REVENUES	486,103	486,103	485,583	(520)
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	25,836	12,918	13,473	(555)
ProfServ-Engineering	10,000	5,000	3,060	1,940
ProfServ-Field Management	17,727	8,864	8,864	-
ProfServ-Legal Services	5,000	2,500	1,655	845
ProfServ-Mgmt Consulting	37,106	18,553	18,553	-
ProfServ-Trustee Fees	3,750	3,750	4,041	(291)
Auditing Services	3,150	3,150	-	3,150
Website Compliance	1,553	1,553	2,205	(652)
Postage and Freight	-	-	7	(7)
Insurance - Risk Management	7,764	7,764	7,764	-
Legal Advertising	1,800	900	-	900
Miscellaneous Services	-	-	209	(209)
Misc-Assessment Collection Cost	10,127	10,127	9,435	692
Annual District Filing Fee	175	175	175	-
Total Administration	123,988	75,254	69,441	5,813
<u>Electric Utility Services</u>				
Utility - General	10,782	5,391	5,033	358
Electricity - Streetlights	10,038	5,019	-	5,019
Total Electric Utility Services	20,820	10,410	5,033	5,377
<u>Flood Control/Stormwater Mgmt</u>				
Contracts-Aquatic Control	16,000	8,000	8,624	(624)
R&M-Lake	50,000	25,000	36,825	(11,825)
Total Flood Control/Stormwater Mgmt	66,000	33,000	45,449	(12,449)
<u>Other Physical Environment</u>				
Contracts-Landscape	103,155	51,578	47,213	4,365
Contracts-Mulch	2,500	1,250	-	1,250
Insurance - Property	11,463	11,463	11,509	(46)
R&M-Renewal and Replacement	10,000	5,000	3,900	1,100

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
R&M-Irrigation	2,000	1,000	10,400	(9,400)
R&M-Pressure Washing	-	-	15,250	(15,250)
Shared Maintenance Costs	3,600	1,800	1,800	-
Reserve - Ponds	120,000	60,000	-	60,000
Total Other Physical Environment	252,718	132,091	90,072	42,019
Field				
ProfServ-Wildlife Management Service	9,000	4,500	-	4,500
Contracts-Security Services	11,424	5,712	-	5,712
Misc-Records Storage	-	-	630	(630)
Misc-Contingency	238	238	863	(625)
Total Field	20,662	10,450	1,493	8,957
TOTAL EXPENDITURES	484,188	261,205	211,488	49,717
Excess (deficiency) of revenues Over (under) expenditures	1,915	224,898	274,095	49,197
Net change in fund balance	\$ 1,915	\$ 224,898	\$ 274,095	\$ 49,197
FUND BALANCE, BEGINNING (OCT 1, 2025)	451,958	451,958	451,958	
FUND BALANCE, ENDING	\$ 453,873	\$ 676,856	\$ 726,053	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 3,500	\$ 1,750	\$ 8,062	\$ 6,312
Special Assmnts- Tax Collector	327,561	327,561	317,697	(9,864)
Special Assmnts- Discounts	(13,102)	(13,102)	(12,514)	588
TOTAL REVENUES	317,959	316,209	313,245	(2,964)
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	6,551	6,551	6,104	447
Total Administration	6,551	6,551	6,104	447
Debt Service				
Principal Debt Retirement A-1	110,000	-	-	-
Principal Debt Retirement A-2	20,000	-	-	-
Principal Debt Retirement A-3	75,000	-	-	-
Interest Expense Series A-1	41,569	20,956	20,956	-
Interest Expense Series A-2	9,531	4,804	4,804	-
Interest Expense Series A-3	37,108	18,707	18,707	-
Total Debt Service	293,208	44,467	44,467	-
TOTAL EXPENDITURES	299,759	51,018	50,571	447
Excess (deficiency) of revenues Over (under) expenditures	18,200	265,191	262,674	(2,517)
Net change in fund balance	\$ 18,200	\$ 265,191	\$ 262,674	\$ (2,517)
FUND BALANCE, BEGINNING (OCT 1, 2025)	408,941	408,941	408,941	
FUND BALANCE, ENDING	\$ 427,141	\$ 674,132	\$ 671,615	

SOUTH FORK COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot March 31, 2026

- **Current Cash Balances:**
 - Valley National Bank Operating: \$743,924
 - US Bank Reserve: \$671,614
- **Assessment collections:**
 - We received a tax distribution of \$9,434.97 on 3/5/26
 - We are 97% fully collected on the tax roll
- **Audit – FY 2025:**
 - Financials into our accounting software to be able to provide the auditor with the combined reports.
 - All other preliminary audit files have been provided to Berger Toombs Elam Gaines & Frank –
 - Audit in Process would be finalized on time.
- **Expenses:**
 - Current expenses make up 44% of the annual budget through the end of March 2026
Total expenses for the first 6 months are approximately \$242,094. This figure may change as we finalize the April financials



***South Fork Community Development District
Waterway Inspection Report***

Reason for Inspection:

Quality Assurance

Inspection Date:

4/20/26

Prepared by:

Jacob M. Adams, Project Manager & Biologist

www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail – Deerfield Beach, FL 33442

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



TABLE OF CONTENTS

Site Assessments

Sites 1-2	2
Sites 3-4	3
Sites 5-6	4
Sites 7-8	5
Sites 9-10	6
Sites 11-12	7
Sites 13-14	8
Site 15	9
Site Map	10

www.AdvancedAquatic.com

lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Apollo Beach, Clearwater, Fort Myers, and Port St. Lucie

1-800-491-9621

Site Assessments

Pond 1

Comments:

Pond 1 looks great.

Routine maintenance has resulted in minimal new invasive growth. No issues were observed with algae, submerged, weeds or shoreline weeds. Previous treatments have targeted Shoreline weed growth on the exposed sediment around the perimeter and positive results have been seen. The water level has remained at a low level.



Pond 2

Comments:

Normal growth observed.

Minimal amounts of Slender Spike Rush growth was observed. This will be targeted for treatment during the upcoming visits. Previously Torpedograss and other shoreline weeds were targeted for treatments and positive results were seen. Treatments will continue to target any new invasive growth as observed. The water level has remained below a normal level.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

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

Site Assessments

Pond 3

Comments:

New growth observed.

A minimal amount of new growth was observed in the littoral shelf area. This will be targeted for treatment during the upcoming visit. No issues were observed with algae or submersed weeds. The water level has remained low.



Pond 4

Comments:

Pond 4 looks good.

No issues were observed with algae, submersed weeds, or shoreline weeds. Previously shoreline weeds were targeted for treatment and have shown positive results. Any new growth observed will continue to be targeted for treatment. The water level has remained at a low level. A very minimal amount of new lily growth was observed and will be targeted for treatment during the routine maintenance visit.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

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



Site Assessments

Pond 5

Comments:

Pond 5 looks good.

Previously Planktonic algae was targeted for treatment and positive results were seen. The exposed sediment around the perimeter was also spot treated for Torpedograss and other shoreline weeds. No issues were observed and the water level has remained low.



Pond 6

Comments:

Pond 6 looks good.

No issues were observed with algae, submersed weeds, or other invasive shoreline weeds. Shoreline weeds were previously treated and positive results were seen. The water level on this pond has remained at a low level.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

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



Site Assessments

Pond 7

Comments:

Normal growth observed.

A minor new growth of invasive vegetation was observed on the littoral shelf. Due to low water level conditions, the littoral shelf has experience a recent growth of invasive species. This will be targeted for treatment during the upcoming visits. No issues were observed with algae, submersed weeds, or shoreline weeds.



Pond 8

Comments:

Pond 8 looks good.

No issues were observed with algae or shoreline weeds. Previously the exposed sediment around the shoreline was spot treated for Torpedograss and other shoreline weeds. The water level has increased due to the recent repair of the outflow structure. The water level remains at a low level but has increased.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

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



Site Assessments

Pond 9

Comments:

Pond 9 looks good.

Previous treatments have targeted Torpedograss and other shoreline weeds around the shoreline perimeter. Minimal amounts in a state of decay remain. If any new growth is observed it will be targeted for treatment. No other issues were observed. The water level has remained at a low level.



Pond 10

Comments:

Pond 10 looks good overall.

A minor new growth on the edge of the littoral shelf was observed. This new growth mainly consisted of Dog Fennel, Torpedograss, and smartweed. These will be targetd for treatment during the upcoming visit. The previous cattail regrowth was treated and positive results were seen. The open water area looks great. The water level has remained at a low level.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Apollo Beach, Clearwater, Fort Myers, and Port St. Lucie

1-800-491-9621

Site Assessments

Pond 11

Comments:

Pond 11 looks good.

The water level is currently very low and the littoral shelf area is dry. The Pennyworth growth was targeted for treatment and positive results were seen. Any remaining or new growth of Pennywort will be targeted for treatment. No issues were observed with algae, submersed weeds, or other shoreline weeds.



Pond 12

Comments:

Pond 12 looks good.

This pond was previously treated for shoreline weeds and positive results have been observed. No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained at a low level.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Apollo Beach, Clearwater, Fort Myers, and Port St. Lucie

1-800-491-9621

Site Assessments

Pond 13

Comments:

Pond 13 looks good.

A minimal amount of shoreline weeds and Torpedograss were recently targeted for treatment and positive results were seen. No issues were observed with algae, submersed weeds, or shoreline weeds. The water level has remained low. A minor amount of trash was observed around the perimeter.



Pond 14

Comments:

Growth around the outflow structure was targeted for treatment and positive results were observed. Water is free to flow through and out of this structure.

Dead branch trimmings piled up in front of outflow. Recommend removing these to not cause any flow issues.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Apollo Beach, Clearwater, Fort Myers, and Port St. Lucie

1-800-491-9621

Site Assessments

Pond 15

Comments:

A very minor new growth in the mouth of the outflow structure was observed. This new growth will be targeted for treatment. Water is still free to flow through and out of this structure.



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

Locations in: Deerfield Beach, Apollo Beach, Clearwater, Fort Myers, and Port St. Lucie

1-800-491-9621

Map



www.AdvancedAquatic.com
lakes@advancedaquatic.com

292 S. Military Trail, Deerfield Beach, FL 33442

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

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTH FORK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the South Fork Community Development District (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

- 1. Proposed Budget Approved.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. Setting a Public Hearing.** The public hearing on said Proposed Budget is hereby declared and set for Tuesday, August 11, 2026, at 6:45 p.m. at the South Fork HOA Pool Building located at 10952 Ambleside Blvd, Riverview, FL 33579.
- 3. Transmittal of Proposed Budget to Local General Purpose Government.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.
- 4. Posting of Proposed Budget.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least two (2) days before the budget hearing date and shall remain on the website for at least 45 days.
- 5. Publication of Notice.** Notice of this public hearing shall be published in the manner prescribed by Florida law.
- 6. Effective Date.** This Resolution shall take effect immediately upon adoption.

Passed and Adopted on May 12, 2026.

Attest:

**South Fork Community
Development District**

Print Name: _____
Title: Secretary/Assistant Secretary

Print Name: Kelly Barr
Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027



South Fork
Community Development District

FISCAL YEAR 2027
PROPOSED BUDGET
DATE

CLEAR PARTNERSHIPS





South Fork

Community Development District

Budget Overview

FY 2027





South Fork
Community Development District

Operating Budget
FY 2027



South Fork

Community Development District

Table of Contents

OPERATING BUDGET

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

DEBT SERVICE BUDGETS

Series 2015 A1/A2/A3

Summary of Revenues, Expenditures and Changes in Fund Balances

Amortization Schedule A1

Amortization Schedule A2

Amortization Schedule A3

SUPPORTING BUDGET SCHEDULES

Comparison of Assessment Rates

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$0.00	\$13,089.00	\$0.00	\$13,089.00	\$0.00
Interest - Tax Collector	\$0.00	\$724.00	\$0.00	\$724.00	\$0.00
Special Assmnts- Tax Collector	\$504,442.00	\$489,257.00	\$15,185.00	\$504,442.00	\$504,441.68
Special Assmnts- Other	\$1,915.00	\$1,857.00	\$58.00	\$1,915.00	\$0.00
Special Assmnts- Discounts	-\$20,254.00	-\$19,344.00	\$0.00	-\$19,344.00	-\$20,177.67
Total Revenues	\$486,103.00	\$485,583.00	\$15,243.00	\$500,826.00	\$484,264.01

EXPENDITURES

Administrative

P/R-Board of Supervisors	\$25,836.00	\$13,473.00	\$12,363.00	\$25,836.00	\$24,000.00
ProfServ-Engineering	\$10,000.00	\$2,565.00	\$7,435.00	\$10,000.00	\$10,000.00
ProfServ-Field Management	\$17,727.00	\$7,386.00	\$10,341.00	\$17,727.00	\$18,000.00
ProfServ-Legal Services	\$5,000.00	\$1,533.00	\$3,467.00	\$5,000.00	\$5,000.00
ProfServ-Mgmt Consulting	\$37,106.00	\$15,461.00	\$21,645.00	\$37,106.00	\$38,219.18
ProfServ-Trustee Fees	\$3,750.00	\$4,041.00	\$0.00	\$4,041.00	\$4,041.00
Auditing Services	\$3,150.00	\$0.00	\$3,150.00	\$3,150.00	\$3,365.00
Website Compliance	\$1,553.00	\$2,096.00	\$0.00	\$2,096.00	\$1,600.00
Postage and Freight	\$0.00	\$4.00	\$0.00	\$4.00	\$0.00
Insurance - Risk Management	\$7,764.00	\$0.00	\$7,764.00	\$7,764.00	\$7,764.00
Legal Advertising	\$1,800.00	\$7,764.00	\$0.00	\$7,764.00	\$1,800.00
Misc-Assessment Collection Cost	\$10,127.00	\$9,318.00	\$809.00	\$10,127.00	\$10,088.83
Annual District Filing Fee	\$175.00	\$175.00	\$0.00	\$175.00	\$175.00
Miscellaneous Services	\$0.00	\$179.00	\$0.00	\$179.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Administrative	\$123,988.00	\$63,995.00	\$66,974.00	\$130,969.00	\$125,889.01

Electric Utility Services

Utility - General	\$10,782.00	\$5,391.00	\$5,480.35	\$10,871.35	\$10,872.00
Electricity - Streetlights	\$10,038.00	\$5,019.00	\$5,102.19	\$10,121.19	\$10,122.00
Total Electric Utility Services	\$20,820.00	\$10,410.00	\$10,582.54	\$20,992.54	\$20,994.00

Flood Control/Stormwater Mgmt

Contracts-Aquatic Control	\$16,000.00	\$8,000.00	\$8,132.60	\$16,132.60	\$16,133.00
---------------------------	-------------	------------	------------	-------------	-------------

South Fork

Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET FY 2026	THRU 3/31/2026	April- 9/30/2026	PROJECTED FY 2026	BUDGET FY 2027
R&M-Lake	\$50,000.00	\$36,825.00	\$13,175.00	\$50,000.00	\$50,000.00
Total Flood Control/Stormwater Mgmt	\$66,000.00	\$44,825.00	\$21,307.60	\$66,132.60	\$66,133.00
Other Physical Environment					
Contracts-Landscape	\$103,155.00	\$47,213.00	\$55,942.00	\$103,155.00	\$107,000.00
Insurance - Property	\$11,463.00	\$11,509.00	\$0.00	\$11,509.00	\$11,509.00
R&M-Renewal and Replacement	\$10,000.00	\$3,900.00	\$6,100.00	\$10,000.00	\$10,000.00
R&M-Irrigation	\$2,000.00	\$10,400.00	\$0.00	\$10,400.00	\$2,000.00
Shared Maintenance Costs	\$3,600.00	\$1,800.00	\$1,800.00	\$3,600.00	\$3,600.00
Reserve - Ponds	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00	\$110,000.00
R&M-Pressure Washing	\$0.00	\$15,250.00	\$0.00	\$15,250.00	\$15,250.00
Total Other Physical Environment	\$250,218.00	\$90,072.00	\$183,842.00	\$273,914.00	\$259,359.00
Field					
ProfServ-Wildlife Management Services	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00
Contracts-Security Services	\$11,424.00	\$0.00	\$11,424.00	\$11,424.00	\$0.00
Misc- Records Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc-Contingency	\$2,738.00	\$863.00	\$1,875.00	\$2,738.00	\$2,889.00
Total Field	\$23,162.00	\$863.00	\$22,299.00	\$23,162.00	\$11,889.00
TOTAL EXPENDITURES	\$484,188.00	\$210,165.00	\$305,005.14	\$515,170.14	\$484,264.01
Excess (deficiency) of revenues					
Over (under) expenditures	\$1,915.00	\$275,418.00	-\$289,762.14	-\$14,344.14	\$0.00
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$275,418.00	-\$289,762.14	-\$14,344.14	\$0.00
FUND BALANCE, BEGINNING	\$0.00	\$0.00	\$0.00	\$0.00	-\$14,344.14
FUND BALANCE, ENDING	\$0.00	\$275,418.00	-\$289,762.14	-\$14,344.14	-\$14,344.14



South Fork
Community Development District

Debt Service Budget
FY 2027



Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2015 A1, A2, A3 Bonds

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2026	3/31/2026	9/30/2026	FY 2026	FY 2027
REVENUES					
Interest - Investments	\$3,500.00	\$8,062.00	\$0.00	\$8,062.00	\$0.00
Special Assmnts- Tax Collector	\$327,561.00	\$317,697.00	\$9,864.00	\$327,561.00	\$327,561.00
Special Assmnts- Discounts	-\$13,102.00	-\$12,514.00	\$0.00	-\$12,514.00	-\$13,102.44
TOTAL REVENUES	\$317,959.00	\$313,245.00	\$9,864.00	\$323,109.00	\$314,458.56
EXPENDITURES					
<i>Administration</i>					
Misc-Assessment Collection Cost	\$6,551.00	\$6,104.00	\$447.00	\$6,551.00	\$6,551.22
Total Administration	\$6,551.00	\$6,104.00	\$447.00	\$6,551.00	\$6,551.22
<i>Debt Service</i>					
Principal Debt Retirement A-1	\$110,000.00	\$0.00	\$110,000.00	\$110,000.00	\$115,000.00
Principal Debt Retirement A-2	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$25,000.00
Principal Debt Retirement A-3	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$80,000.00
Interest Expense Series A-1	\$41,569.00	\$20,956.00	\$20,613.00	\$41,569.00	\$37,108.33
Interest Expense Series A-2	\$9,531.00	\$4,804.00	\$4,727.00	\$9,531.00	\$8,719.44
Interest Expense Series A-3	\$37,108.00	\$18,707.00	\$18,401.00	\$37,108.00	\$34,066.67
Total Debt Service	\$293,208.00	\$44,467.00	\$248,741.00	\$293,208.00	\$299,894.44
TOTAL EXPENDITURES	\$299,759.00	\$50,571.00	\$249,188.00	\$299,759.00	\$306,445.66
Excess (deficiency) of revenues					
Over (under) expenditures	\$18,200.00	\$262,674.00	-\$239,324.00	\$23,350.00	\$8,012.90
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OTHER SOURCES (USES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance		\$262,674.00	-\$239,324.00	\$23,350.00	\$8,012.90
FUND BALANCE, BEGINNING		\$0.00	\$0.00	\$0.00	\$23,350.00
FUND BALANCE, ENDING	\$0.00	\$262,674.00	-\$239,324.00	\$23,350.00	\$31,362.90
PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT					
	11/1/2024	11/1/2025	11/1/2026		11/1/2027
Series 2015 A1	\$1,130,000.00	\$1,025,000.00	\$915,000.00		\$800,000.00
Series 2015 A2	\$255,000.00	\$235,000.00	\$215,000.00		\$190,000.00
Series 2015 A3	\$990,000.00	\$915,000.00	\$840,000.00		\$760,000.00
Total 2015 Series	\$2,375,000.00	\$2,175,000.00	\$1,970,000.00		\$1,750,000.00

**Debt Amortization Schedule
Series 2015 A1 Special Assessment Revenue Refunding Bonds**

Date	Regular Principal	Principal Prepayments	Interest Expense 4.00%	Outstanding Principal	Annual Debt Svc
				\$1,930,000.00	
11/1/2015			\$6,647.78	\$1,930,000.00	
5/1/2016	\$75,000.00		\$39,457.78	\$1,855,000.00	\$151,970.00
11/1/2016			\$37,512.22	\$1,855,000.00	
5/1/2017	\$80,000.00		\$37,924.44	\$1,775,000.00	\$124,572.22
11/1/2017			\$6,647.78	\$1,775,000.00	
5/1/2018	\$80,000.00		\$35,697.22	\$1,695,000.00	\$150,350.56
11/1/2018			\$34,653.33	\$1,695,000.00	
5/1/2019	\$85,000.00		\$34,088.33	\$1,610,000.00	\$152,003.89
11/1/2019			\$32,915.56	\$1,610,000.00	
5/1/2020	\$90,000.00		\$32,378.89	\$1,520,000.00	\$153,454.44
11/1/2020			\$31,075.56	\$1,520,000.00	
5/1/2021	\$90,000.00		\$30,737.78	\$1,430,000.00	\$149,973.33
11/1/2021			\$29,235.56	\$1,430,000.00	
5/1/2022	\$95,000.00		\$28,758.89	\$1,335,000.00	\$151,052.22
11/1/2022			\$27,293.33	\$1,335,000.00	
5/1/2023	\$100,000.00		\$26,848.33	\$1,235,000.00	\$152,097.22
11/1/2023			\$25,248.89	\$1,235,000.00	
5/1/2024	\$105,000.00		\$24,837.22	\$1,130,000.00	\$152,939.44
11/1/2024			\$23,102.22	\$1,130,000.00	
5/1/2025	\$105,000.00		\$22,851.11	\$1,025,000.00	\$148,806.67
11/1/2025			\$20,955.56	\$1,025,000.00	
5/1/2026	\$110,000.00		\$20,613.89	\$915,000.00	\$149,320.56
11/1/2026			\$18,706.67	\$915,000.00	
5/1/2027	\$115,000.00		\$18,401.67	\$800,000.00	\$149,757.22
11/1/2027			\$16,355.56	\$800,000.00	
5/1/2028	\$120,000.00		\$16,088.89	\$680,000.00	\$149,991.11
11/1/2028			\$13,902.22	\$680,000.00	
5/1/2029	\$125,000.00		\$13,751.11	\$555,000.00	\$150,097.78
11/1/2029			\$11,346.67	\$555,000.00	
5/1/2030	\$130,000.00		\$11,161.67	\$425,000.00	\$149,850.56
11/1/2030			\$8,688.89	\$425,000.00	
5/1/2031	\$135,000.00		\$8,547.22	\$290,000.00	\$149,476.11
11/1/2031			\$5,928.89	\$290,000.00	
5/1/2032	\$140,000.00		\$5,832.22	\$150,000.00	\$148,898.89
11/1/2032			\$3,066.67	\$150,000.00	
5/1/2033	\$150,000.00		\$3,033.33	\$0.00	\$153,033.33
11/1/2033					
Total	\$1,930,000.00		\$757,645.56		\$2,687,645.56

**Debt Amortization Schedule
Series 2015 A2 Special Assessment Revenue Refunding Bonds**

Date	Regular Principal	Principal Prepayments	Interest Expense 4.00%	Outstanding Principal	Annual Debt Svc
				\$415,000.00	
11/1/2015			\$1,429.44	\$415,000.00	
5/1/2016	\$15,000.00		\$8,392.22	\$400,000.00	\$31,570.00
11/1/2016			\$8,177.78	\$400,000.00	
5/1/2017	\$15,000.00		\$8,044.44	\$385,000.00	\$30,915.56
11/1/2017			\$7,871.11	\$385,000.00	
5/1/2018	\$15,000.00		\$7,742.78	\$370,000.00	\$30,307.22
11/1/2018			\$7,564.44	\$370,000.00	
11/1/2019			\$7,257.78	\$355,000.00	
5/1/2020	\$20,000.00		\$7,178.89	\$335,000.00	\$34,027.78
11/1/2020			\$6,848.89	\$335,000.00	
5/1/2021	\$20,000.00		\$6,737.22	\$315,000.00	\$33,177.22
11/1/2021			\$6,440.00	\$315,000.00	
5/1/2022	\$20,000.00		\$6,335.00	\$295,000.00	\$32,366.11
11/1/2022			\$6,031.11	\$295,000.00	
5/1/2023	\$20,000.00		\$5,932.78	\$275,000.00	\$31,555.00
11/1/2023			\$5,622.22	\$275,000.00	
5/1/2024	\$20,000.00		\$5,561.11	\$255,000.00	\$30,774.44
11/1/2024			\$5,213.33	\$255,000.00	
5/1/2025	\$20,000.00		\$5,128.33	\$235,000.00	\$29,932.78
11/1/2025			\$4,804.44	\$235,000.00	
5/1/2026	\$20,000.00		\$4,726.11	\$215,000.00	\$29,121.67
11/1/2026			\$4,395.56	\$215,000.00	
5/1/2027	\$25,000.00		\$4,323.89	\$190,000.00	\$33,208.33
11/1/2027			\$3,884.44	\$190,000.00	
5/1/2028	\$25,000.00		\$3,842.22	\$165,000.00	\$32,215.56
11/1/2028			\$3,373.33	\$165,000.00	
5/1/2029	\$25,000.00		\$3,318.33	\$140,000.00	\$31,180.56
11/1/2029			\$2,862.22	\$140,000.00	
5/1/2030	\$25,000.00		\$2,815.56	\$115,000.00	\$30,166.67
11/1/2030			\$2,351.11	\$115,000.00	
5/1/2031	\$25,000.00		\$2,312.78	\$90,000.00	\$29,152.78
11/1/2031			\$1,840.00	\$90,000.00	
5/1/2032	\$30,000.00		\$1,820.00	\$60,000.00	\$33,046.67
11/1/2032			\$1,226.67	\$60,000.00	
5/1/2033	\$30,000.00		\$1,206.67	\$30,000.00	\$31,806.67
11/1/2033			\$600.00	\$30,000.00	
5/1/2034	\$30,000.00		\$603.33	\$0.00	\$30,603.33
11/1/2034			\$0.00	\$0.00	
Total	\$255,000.00		\$60,648.33		\$310,435.00

**Debt Amortization Schedule
Series 2015 A3 Special Assessment Revenue Refunding Bonds**

Date	Regular Principal	Principal Prepayments	Interest Expense 4.00%	Outstanding Principal	Annual Debt Svc
				\$1,525,000.00	
11/1/2015			\$5,252.78	\$1,525,000.00	
5/1/2016	\$50,000.00		\$30,838.89	\$1,475,000.00	\$110,994.44
11/1/2016			\$30,155.56	\$1,475,000.00	
5/1/2017	\$55,000.00		\$29,663.89	\$1,420,000.00	\$113,695.00
11/1/2017			\$29,031.11	\$1,420,000.00	
5/1/2018	\$55,000.00		\$28,557.78	\$1,365,000.00	\$111,464.44
11/1/2018			\$27,906.67	\$1,365,000.00	
5/1/2019	\$55,000.00		\$27,451.67	\$1,310,000.00	\$109,233.89
11/1/2019			\$26,782.22	\$1,310,000.00	
5/1/2020	\$60,000.00		\$26,491.11	\$1,250,000.00	\$112,046.67
11/1/2020			\$25,555.56	\$1,250,000.00	
5/1/2021	\$60,000.00		\$25,138.89	\$1,190,000.00	\$109,467.78
11/1/2021			\$24,328.89	\$1,190,000.00	
5/1/2022	\$65,000.00		\$23,932.22	\$1,125,000.00	\$111,932.22
11/1/2022			\$23,000.00	\$1,125,000.00	
5/1/2023	\$65,000.00		\$22,625.00	\$1,060,000.00	\$109,296.11
11/1/2023			\$21,671.11	\$1,060,000.00	
5/1/2024	\$70,000.00		\$21,435.56	\$990,000.00	\$111,675.56
11/1/2024			\$20,240.00	\$990,000.00	
5/1/2025	\$75,000.00		\$19,910.00	\$915,000.00	\$113,616.67
11/1/2025			\$18,706.67	\$915,000.00	
5/1/2026	\$75,000.00		\$18,401.67	\$840,000.00	\$110,575.00
11/1/2026			\$17,173.33	\$840,000.00	
5/1/2027	\$80,000.00		\$16,893.33	\$760,000.00	\$112,431.11
11/1/2027			\$15,537.78	\$760,000.00	
5/1/2028	\$80,000.00		\$15,368.89	\$680,000.00	\$109,271.11
11/1/2028			\$13,902.22	\$680,000.00	
5/1/2029	\$85,000.00		\$13,675.56	\$595,000.00	\$110,840.00
11/1/2029			\$12,164.44	\$595,000.00	
5/1/2030	\$90,000.00		\$11,966.11	\$505,000.00	\$112,290.56
11/1/2030			\$10,324.44	\$505,000.00	
5/1/2031	\$95,000.00		\$10,156.11	\$410,000.00	\$113,538.33
11/1/2031			\$8,382.22	\$410,000.00	
5/1/2032	\$95,000.00		\$8,291.11	\$315,000.00	\$109,731.11
11/1/2032			\$6,440.00	\$315,000.00	
5/1/2033	\$100,000.00		\$6,335.00	\$215,000.00	\$110,730.56
11/1/2033			\$4,395.56	\$215,000.00	
5/1/2034	\$105,000.00		\$4,323.89	\$110,000.00	\$111,572.78
11/1/2034			\$2,248.89	\$110,000.00	
5/1/2035	\$110,000.00		\$2,212.22	\$0.00	\$112,212.22
Total	\$990,000.00		\$257,049.44		\$1,226,809.44

**Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026**

Product & Phase	General Fund 0012			Special Assessment			Debt Service			Total Assessments per Unit				Total Units
	FY 2027	FY 2026	% Change	FY 2027	FY 2026	Phase	FY 2027	FY 2026	% Change	FY 2027	FY 2026	\$ Change	% Change	
SF 40' - Phase 4	\$620.37	\$620.37	0.0%	\$0.00	\$0.00	n/a	\$385.47	\$385.47	0.0%	\$1,005.84	\$1,005.84	\$0.00	0.0%	170
SF 40' - Phase 4	\$620.37	\$620.37	0.0%	\$0.00	\$0.00	n/a	\$385.47	\$385.47	0.0%	\$1,005.84	\$1,005.84	\$0.00	0.0%	1
SF 50' - Phase 3,4	\$775.47	\$775.47	0.0%	\$0.00	\$0.00	n/a	\$482.04	\$482.04	0.0%	\$1,257.51	\$1,257.51	\$0.00	0.0%	159
SF 50' - Phase 5	\$775.47	\$775.47	0.0%	\$0.00	\$0.00	n/a	\$536.04	\$536.04	0.0%	\$1,311.51	\$1,311.51	\$0.00	0.0%	68
SF 50' - Phase 5	\$775.47	\$775.47	0.0%	\$957.45	\$957.45	0.0%	\$536.04	\$536.04	0.0%	\$2,268.95	\$2,268.95	\$0.00	0.0%	2
SF 65' - Phase 3	\$1,008.11	\$1,008.11	0.0%	\$0.00	\$0.00	n/a	\$626.49	\$626.49	0.0%	\$1,634.60	\$1,634.60	\$0.00	0.0%	39
SF 65' - Phase 6	\$1,008.11	\$1,008.11	0.0%	\$0.00	\$0.00	n/a	\$686.56	\$686.56	0.0%	\$1,694.67	\$1,694.67	\$0.00	0.0%	180
														619



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S STERLING
AWARD RECIPIENT

April 20, 2026

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2026, listed below.

Community Development District	Number of Registered Electors
South Fork CDD	1358

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 367-8829 or pthomas@votehillsborough.gov.

Respectfully,

Patricia "Patti" Thomas
Administrative Assistant/Candidate Services

VoteHillsborough.gov



(813) 744 - 5900

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.



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

April 13, 2026

South Fork Community Development District
Inframark LLC
11555 Heron Bay Blvd, Suite 201
Coral Spring, FL 33076

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL (“we”) audit South Fork Community Development District’s, (the “District”), governmental activities and each major fund as of and for the years ending September 30, 2026, 2027, and 2028, which collectively comprise the District’s basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the years ending September 30, 2026, 2027, and 2028, and thereafter if mutually agreed upon by South Fork Community Development District and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* issued by the Comptroller General of the United States (“GAS”) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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 controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity’s system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart

South Fork Community Development District
April 13, 2026
Page 2

2. Consider the entity's system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;

South Fork Community Development District
April 13, 2026
Page 3

2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. 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;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and

South Fork Community Development District
April 13, 2026
Page 4

- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.

South Fork Community Development District
April 13, 2026
Page 5

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;

South Fork Community Development District
April 13, 2026
Page 6

3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2026 will not exceed \$3,500 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. Our fee for the years ending September 30, 2027 and 2028 will not exceed \$3,500. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

South Fork Community Development District
April 13, 2026
Page 7

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification, Limitation of Liability, and Claim Resolution

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

South Fork Community Development District
April 13, 2026
Page 8

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

South Fork Community Development District
April 13, 2026
Page 9

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

South Fork Community Development District
April 13, 2026
Page 10

Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,



BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Melissa Marlin, CPA

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____

Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.



DG Perry

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND SOUTH FORK COMMUNITY
DEVELOPMENT DISTRICT
(DATED APRIL 13, 2026)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK LLC
11555 HERON BAY BLVD, SUITE 201
CORAL SPRINGS, FL 33076
TELEPHONE: 954-603-0033**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: Melissa Marlin

**District: South Fork Community
Development District**

By: M. Marlin

By: _____

Title: Director

Title: _____

Date: April 13, 2026

Date: _____



NewLeaf Horticulture
 20507 Hobbs Rd
 Wimauma, FL 33598-2349 USA
 jessica@newleafstandards.com

Invoice

BILL TO
 South Fork CDD
 210 N University Dr, Suite 702
 Coral Springs, FL 33071

SHIP TO
 South Fork CDD
 210 N University Dr, Suite 702
 Coral Springs, FL 33071

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
11020	05/01/2026	\$393.43	05/01/2026	Due on receipt	

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	fuel charge	5% fuel surcharge	0.05	7,868.55	393.43

Ways to pay



SUBTOTAL	393.43
TAX	0.00
TOTAL	393.43
BALANCE DUE	\$393.43

[View and pay](#)