

**CORKSCREW FARMS
COMMUNITY DEVELOPMENT DISTRICT**

NOVEMBER 17, 2025

AGENDA PACKAGE



2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33067

Corkscrew Farms Community Development District

Agenda Page 2

Board of Supervisors:

Eileen Barrett, Chairperson
Nick Casalanguida, Vice Chairperson
Vacant, Assistant Secretary
Janet Shanley, Assistant Secretary
Jimmie Webb, Assistant Secretary

Staff:

Justin Faircloth, District Manager
Greg Urbancic, District Counsel
Carl A. Barraco, District Engineer
Nancy Hix, Accountant
Janice Swade, Administrative Assistant

Regular Meeting Agenda Monday, November 17, 2025 – 1:30 p.m.

The Regular Meeting of Corkscrew Farms Community Development District will be held at **The Barefoot Bar and Grill** located at **19921 Beechcrest Place, Estero, Florida, 33928**.

Microsoft Teams meeting: [Join the meeting now](#)

Meeting ID: 211 018 727 987 8
Passcode: Pw3Th3EM

Call in (audio only): +1 646-838-1601
Phone Conference ID: 579 185 092#

1. Call to Order and Roll Call

2. Approval of Agenda..... Page 2

3. Audience Comments – *Three (3) Minute Time Limit*)

4. Administrative Matters

- A. Acceptance of Resignation of Mr. Thomsas Butler (Seat 4, Expiring 11/2026)..... Page 4
- B. Consideration of Supervisor to Fill Vacant Seat..... Page 5
 - i. David Reeves.....Page 6
 - ii. Pat Hamre..... Page 7
- C. Oath of Office for Newly Appointed Supervisor..... Page 10
- D. Designation of Officers (Resolution 2026-01)..... Page 11

5. Staff Reports

- A. District Counsel
- B. District Engineer
 - i. Presentation of Annual Inspection Report..... Page 12
 - ii. Engineering Contract Discussion
- C. District Manager
 - i. Follow Up Items
 - a. School Status Contract..... Page 36
 - b. FY2025 Goals & Objectives Report..... Page 52
 - ii. South Florida Water Management District 9/8/25 First Notice
Of Noncompliance..... Page 56
 - iii. FY2026 Insurance Renewal..... Page 58
 - iv. Prescribed Fire Services Recommendation..... Page 69

District Office:

Pan Am Circle, Suite 300
Tampa, FL 33607
(813) 873-7300

Meeting Location:

In person: 19921 Beechcrest Place Estero, FL
Participate remotely: Microsoft Teams [Join the meeting now](#)
OR dial in for audio only (646) 838-1601
Meeting ID: 211 018 727 987 8
Passcode: Pw3Th3EM

6. Business Items

- A. Consideration of Fiscal Year 2025 Audit Engagement
Letter from Grau & Associates..... Page 72

7. Business Administration Items

- A. Approval of August 18, 2025 Meeting Minutes..... Page 78
B. Approval of Financial Statements & Payment Register
i. September 2025..... Page 82
ii. October 2025..... Page 92
C. Consideration of Resolution 2026-02 FY2025 Budget Amendment..... Page 101

8. Supervisor Comments

9. Audience Comments – *Three (3) Minute Time Limit*

10. Adjournment

From: Thomas Butler <Seat4@corkscrewfarmscdd.org>
Sent: Tuesday, August 19, 2025 12:44 PM
To: Faircloth, Justin <justin.faircloth@inframark.com>; Dattler, Kelly <kdattler@inframark.com>
Cc: Eileen Barrett <Seat3@corkscrewfarmscdd.org>
Subject: Resignation

This Message Is From an External Sender

This message came from outside your organization. Please use caution when clicking links.

Justin,

As discussed, my wife and I have decided it's time to move closer to our children and grandchildren and so we have sold our house and will be moving at the end of the month. Accordingly, I am confirming my resignation from the Corkscrew Farms Community Development District, Seat Four. I've been coming to the southwest Florida area for over 40 years, and have a great love of this area and my community. I wish the remaining board members all the best, and thank all of you for making my time on the board a pleasure. Take care, and let me know if there is anything else I need to do to help close out my tenure.

Sincerely,

Thomas Butler

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors for the Corkscrew Farms Community Development District have a vacancy for a new Board Member. The position is Seat 4 and the term expires in November 2028.

Interested candidates must be a qualified elector of the District. A qualified elector 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 of Corkscrew Farms CDD, and who is registered to vote with the Lee County Supervisor of Elections.

Please send a letter of interest with qualifications and why you would like to serve on the Corkscrew Farms Community Development District Board of Supervisors to Kelly Dattler, District Manager's Administrative Assistant, at kdattler@inframark.com no later than 5 P.M. Wednesday, October 8, 2025.

The next Corkscrew Farms Community Development District regular scheduled meeting is October 20, 2025 at 1:30 P.M. at the Barefoot Bar & Grill, 19921 Beechcrest Place, Estero, FL 33928.

From: David Reeves <dreeves2009@comcast.net>
Sent: Wednesday, September 3, 2025 11:46 AM
To: Faircloth, Justin <Justin.Faircloth@inframark.com>
Subject: CDD vacant seat, Place at Corkscrew

[You don't often get email from dreeves2009@comcast.net. Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification>]

This Message Is From an External Sender

This message came from outside your organization. Please use caution when clicking links.

Good morning Justin.

I understand there's a vacant seat for the CDD board. I would be interested in assuming that role. Please let me know what I would need to do to apply.

Dave

I am attaching my resume for your information to gain an understanding of my professional background. In 2018, I retired early from BAE Systems, a Defense Contractor, after working there nearly 39 years. From 2019-2022, I took on a business consultant role for Northrup Grumman to help them obtain Navy funding for the development of a new 57mm Guided Projectile for the Mk 110 Gun System.

I have lived in the Place at Corkscrew since 2019. Wanting to get involved in the community, I joined the Landscape Committee and shortly thereafter became the Landscape Chair. This position involved working with several landscape providers to ensure contract obligations were being met and residents' concerns were being heard. Holding that role allowed me to meet many great residents here at The Place and also get a greater understanding of the legal requirements we are held to from the County.

In 2023, I was elected to the Board of Directors. This was approximately one year after takeover from developer. As my position was Board Director at Large, I took on many different roles as requested by the President of the HOA. Most significantly, since all of the contracts were put in place by developer, most needed to be renewed and/or renegotiated. I took lead on developing Requests for Proposals (RFP's) for all Landscaping Scope. Each RFP had unique requirements to ensure we complied with the community Master Documents as well as ensuring we remained compliant with the requirements with Lee County and the CDD. When we completed our competitive analysis on the quotes, I prepared PowerPoint presentations to share with community during board meetings to keep the community informed.

I enjoy being involved in the community and look forward to assisting the CDD in providing background knowledge, as needed, and assisting in future planning activities. Please consider me for a seat on the CDD board. I bring with me a breath of professional technical knowledge in Contracts, Finance, Project Management, Strategic Thinking, and personal knowledge of The Place at Corkscrew. I hope my diverse background can assist the CDD board in future tasks.

Resume is below:

Pat Hamre
19115 Elmdale Way
Estero, FL 33928
612-280-2248

DIRECTOR, BAE SYSTEMS

Jan 2012 - 2018

Directed the planning, controlling, and execution of Navy cost type and fixed price ammunition contracts.

Developed and managed production strategy to transition 57mm Navy ammunition from European suppliers to US supplies reducing both the cost of the round by 30% and lead-time by 6 months.

Successfully negotiated several teaming agreements with key subcontractors/team members.

Ensured the success for financial forecasts, contractual schedule, quality, and technical performance.

Lead major prime contract negotiations with Navy customer as well as key subcontractor Lockheed Martin.

PROGRAM MANAGER, BAE SYSTEMS

Jan 2006 – Jan 2012

Managed successful execution of fixed price Mk 110 Navy gun contracts.

Directed cross functional teams to meet program and company objectives.

Negotiated manufacturing license agreement (MLA) with Swedish supplier.

Lead major proposal and negotiation efforts.

Development and negotiation of milestone payment plan to maximize cash flow.

ESTIMATING MANAGER, BAE SYSTEMS

April 2000 – Jan 2006

Supervised 12 cost analysts.

Developed innovative pricing strategies to win competitive proposals.

Developed standard policies and procedures for Estimating department.

Developed new cost estimating software model and partnered with Defense Contract Audit Agency to obtain their approval of the system..

Lead negotiations of key suppliers resulting in major program savings.

BUSINESS FINANCE MANAGER, BAE SYSTEMS

May 1995 – April 2000

Managed a staff of 10 financial analyst.

Responsible for financial forecasting and workload planning for all Navy contracts.

Lead integrated baseline reviews on cost type development contracts.

SUBCONTRACT/CONTRACT MANAGER, BAE SYSTEMS

April 1990 – May 1995

Managed cost type and fixed price production prime contracts.

Managed numerous international subcontractors.

Lead multiple Vertical Launching System prime contract negotiations.

FINANCIAL ANALYST/COST ESTIMATOR, BAE SYSTEMS

Sept 1979 – April 1990

Financial analyst/Cost estimator

SKILLS

- Results oriented manager with excellent problem-solving skills
- Strong program leadership across functional teams
- Excellent communication skills
- Strategic thinker
- Strong customer relations

OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.; § 92.50, Florida Statutes)

STATE OF FLORIDA

County of _____

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

(Full Name of Office – Abbreviations Not Accepted)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words “so help me God.” See § 92.52, Fla. Stat.]

Signature _____

Sworn to and subscribed before me by means of physical presence ☐ OR online notarization ☐
this _____ day of _____, 20____.

Signature of Officer Administering Oath or of Notary Public

(To be completed only by judges administering oath— see § 92.50, Florida Statutes.)

Print Name

Title

Court

(To be completed by officer administering oath, other than judges – see § 92.50, Florida Statutes.)

Affix Seal Below

Personally Known ☐ OR Produced Identification ☐

Type of Identification Produced _____

ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home ☐ Office ☐

Street or Post Office Box

Print Name

City, State, Zip Code

Signature

RESOLUTION 2026-01

**A RESOLUTION DESIGNATING OFFICERS OF
CORKSCREW FARMS COMMUNITY DEVELOPMENT
DISTRICT**

WHEREAS, the Board of Supervisors of Corkscrew Farms Community Development District at a regular business meeting, held on November 17, 2025, desires to designate the below recited persons to the offices specified.

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

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

_____	Chairperson
_____	Vice Chairperson
<u>Justin Faircloth</u>	Secretary
<u>Leah Popelka</u>	Treasurer
<u>Angel Montagna</u>	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS, 17TH DAY OF NOVEMBER 2025.

Chairperson

Justin Faircloth
Secretary

**HB7013 – Special Districts Performance Measures and
Standards
Annual Inspection Report (FY 2025)
for
Corkscrew Farms Community Development District**

November 10, 2025

Prepared for:
Board of Supervisors
Corkscrew Farms Community Development District

Prepared By:
Barraco and Associates, Inc
2271 McGregor Boulevard, Suite 100
Fort Myers, FL 33901

ANNUAL INSPECTION REPORT (FY 2025)**1. INTRODUCTION AND PURPOSE**

The Corkscrew Farms Community Development District (herein the “District”), in accordance with the requirements of HB7013 of the 2024 Florida Legislature, established goals and objectives for each District program and activity, as well as performance measures and standards to assess the achievement of these goals and objectives. The District-adopted performance measures and standards for the period spanning from October 1, 2024 thru September 30, 2025 (herein “FY 2025”) includes, amongst other goals, Goal 2.1: District Infrastructure and Facilities Inspections.

Barraco and Associates, Inc., as the acting District Engineer (herein the “Engineer”), was authorized by the District Board of Supervisors (BOS) on or around August 18, 2025, to perform limited inspections satisfying the minimum requirements as outlined above herein. These inspections were performed on or around August 25, 2025 by representatives of the Engineer. Accordingly, the purpose of this Annual Inspection Report (herein the “Report”) is to document the results of these inspections and demonstrate the requirements of Goal 2.1 are satisfied for FY 2025. A copy of the District-adopted performance measures and standards for FY 2025 is provided herein the Appendix of this Report.

2. GENERAL SITE OVERVIEW

The District established a Capital Improvement Project (CIP) to support the financing, construction and acquisition of public infrastructure improvements to be undertaken by the District to support the overall development known as The Place, formerly known as the Corkscrew Farms development (herein the “Development”), which comprises a ±1,361 acre residential community in Lee County with an estimated 1,325 residential dwelling units. The CIP is fully constructed and includes public components that are owned and maintained in perpetuity by the District, as well as public components that have been completed and conveyed to other eligible public entities for ongoing ownership and maintenance responsibilities.

3. DRAINAGE AND SURFACE WATER MANAGEMENT SYSTEM

The drainage and surface water management system (herein the “SWMS”) within the Development is a public system constructed, owned and operated by the District in accordance with the CIP. Representatives of the Engineer performed an inspection of components of the SWMS on or around August 25, 2025. The components of the SWMS system authorized and inspected are as follows: all control structures and basin interconnects to verify appropriate drainage conditions at all intended outfalls within the

ANNUAL INSPECTION REPORT (FY 2025)

SWMS. Please be advised this inspection did not include an inspection of all lake banks and detention areas, including primary storm sewer interconnects within each basin of the SWMS; nor is it a comprehensive inspection of the entire SWMS, which in addition to those components outlined above herein, also include perimeter berms, swales, all storm sewer, and any additional stormwater related facilities.

The results of the authorized inspection are summarized below. Additionally, the full inspection site plan mark-ups and associated photos are provided herein the Appendix of this Report.

- No obstructions of the control structures nor basin interconnects were identified that fully impede conveyances within or across the various basins, however areas of overgrown vegetation likely restricting conveyances throughout the SWMS were identified during the inspection and are recommended for cleaning. Please refer to the inspection site plan mark-ups for specific locations.
- Additionally, the control structure skimmers are in many cases being restricted by vegetation growth. It is recommended those areas be cleared of vegetation to a depth of 6 inches below the bottom of the skimmer. Installation of rip-rap may be considered to improve the overall level of service and minimize the likelihood for future restrictions for overgrown vegetation. Please refer to the inspection site plan mark-ups for specific locations.
- Various control structures were identified for which the chain is no longer attached to the structure grate. Similarly, several grates do not appear to be placed properly, allowing for vegetation intrusion. It is recommended chains should be re-attached where noted and all grates should be placed properly. Please refer to the inspection site plan mark-ups for specific locations.

4. ONSITE ROADWAYS

The roadway system within the Development is a public system constructed, owned and operated by the District in accordance with the CIP. The roadway system also includes sidewalk, hardscaping and landscaping to the extent it falls within the platted public rights-of-way and/or within easements dedicated in favor of the District for ongoing maintenance responsibilities. No inspection of the roadway system was authorized by the BOS nor performed by the Engineer during FY 2025.

5. ONSITE UTILITIES

The District-funded utilities within the Development constructed in accordance with the CIP include both potable water and wastewater lines. These systems were designed and constructed in accordance with Lee County Utilities (herein "LCU"), the Florida Department of Environmental Protection, and Lee County Department of Health

ANNUAL INSPECTION REPORT (FY 2025)

standards. These completed utilities were subsequently conveyed from the District to LCU upon completion of construction and certification of these facilities. No further inspection of the onsite utilities is required as those improvements are believed to be fully conveyed to LCU.

6. OFFSITE UTILITIES AND ROADWAY IMPROVEMENTS

Similar to those onsite roadway and utility improvements outlined above herein, the installation of offsite utilities, including water and sewer transmission mains and a master lift station, was completed in accordance with the District's CIP within existing Lee County rights-of-way to serve the Development and improve the current LCU capacity. Offsite roadway improvements, including construction of auxiliary and acceleration lanes to manage increased traffic flows and enhance safety, were also completed by the District as part of the CIP to serve the Development. These public improvements were completed and subsequently conveyed to the appropriate public entity, and accordingly, no further inspection of these improvements is required.

7. ENVIRONMENTAL AND WILDLIFE RESTORATION, MITIGATION, AND FLOOD CONTROL

Environmental consideration heavily influenced the design and construction of the Development, with efforts to reduce or eliminate direct and secondary impacts, as well as preserve and restore the ecological integrity to the greatest extent possible within the design parameters. Measures were taken to reduce wetland impacts intending to result in a greater long-term ecological value than that to be adversely affected. Portions of the Development for which the preservation and restoration activities were performed are complete and protected under perpetual conservation easements. These activities outlined above are a public improvement, which were funded by the District in accordance with the CIP, and are the ongoing responsibility of the District. Notwithstanding any inspections and monitoring that may be required by external permit conditions and/or performed by other parties, no inspection of the environmental conservation areas nor flood control areas as outlined above was authorized by the BOS nor performed by the Engineer during FY 2025.

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
ANNUAL INSPECTION REPORT (FY 2025)

Appendix

- 1. Corkscrew Farms CDD HB 7013 Performance Measures and Standards (FY 2025)**
- 2. Site inspection photos and plan mark-ups**

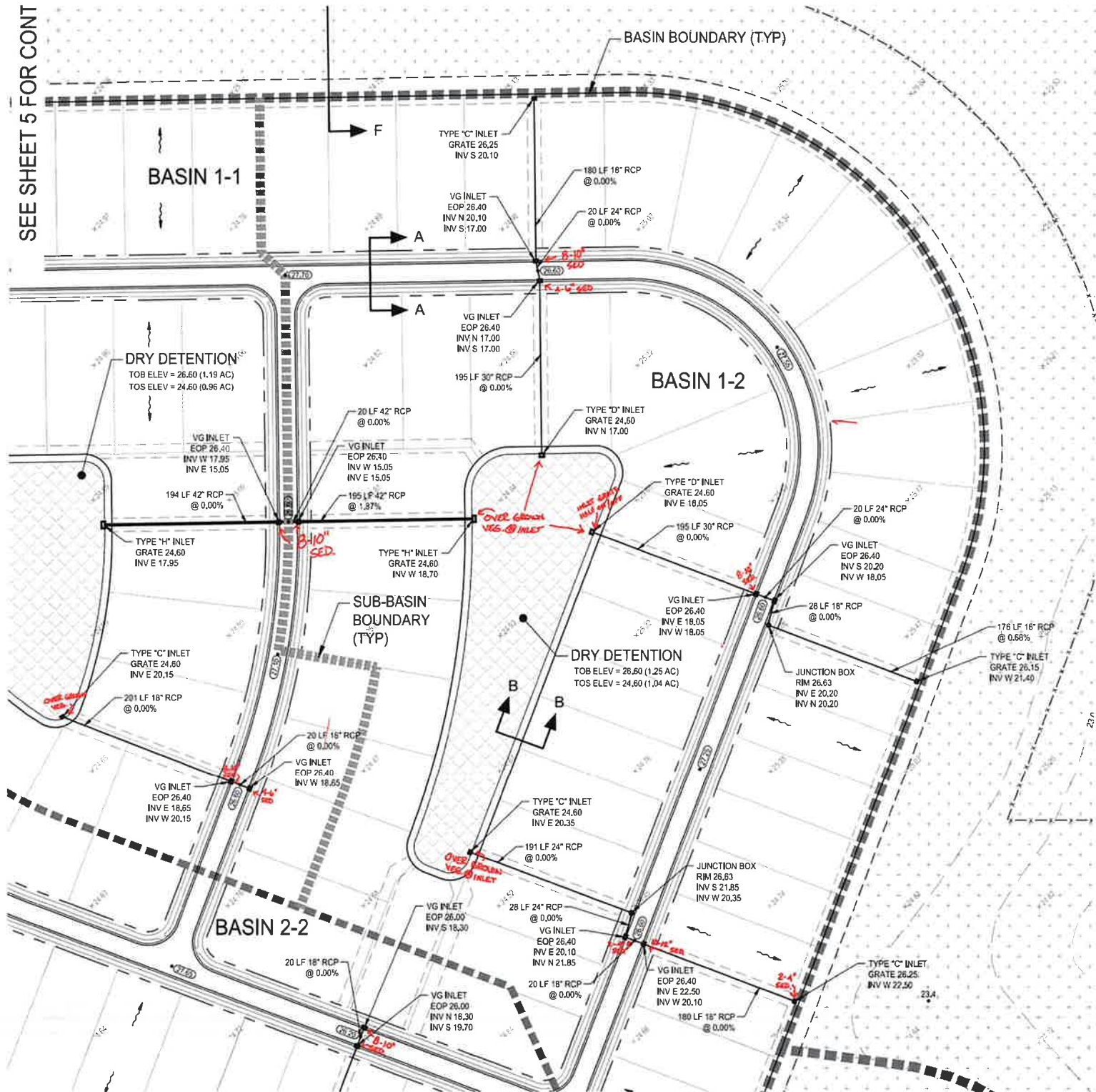
SEE SHEET 6 FOR CONTINUATION

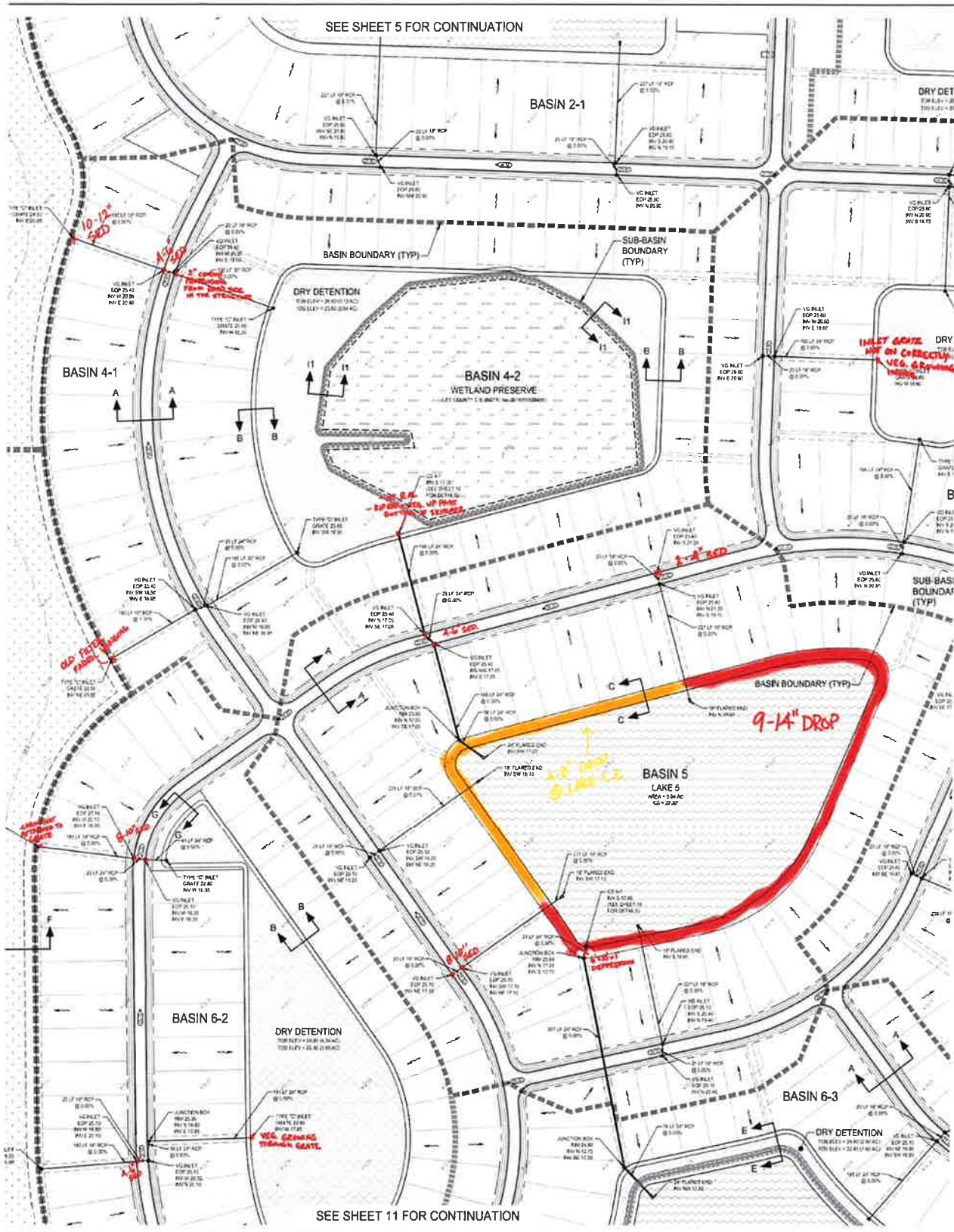
THE PLACE

DRAINAGE PLAN (A)

[illegible]

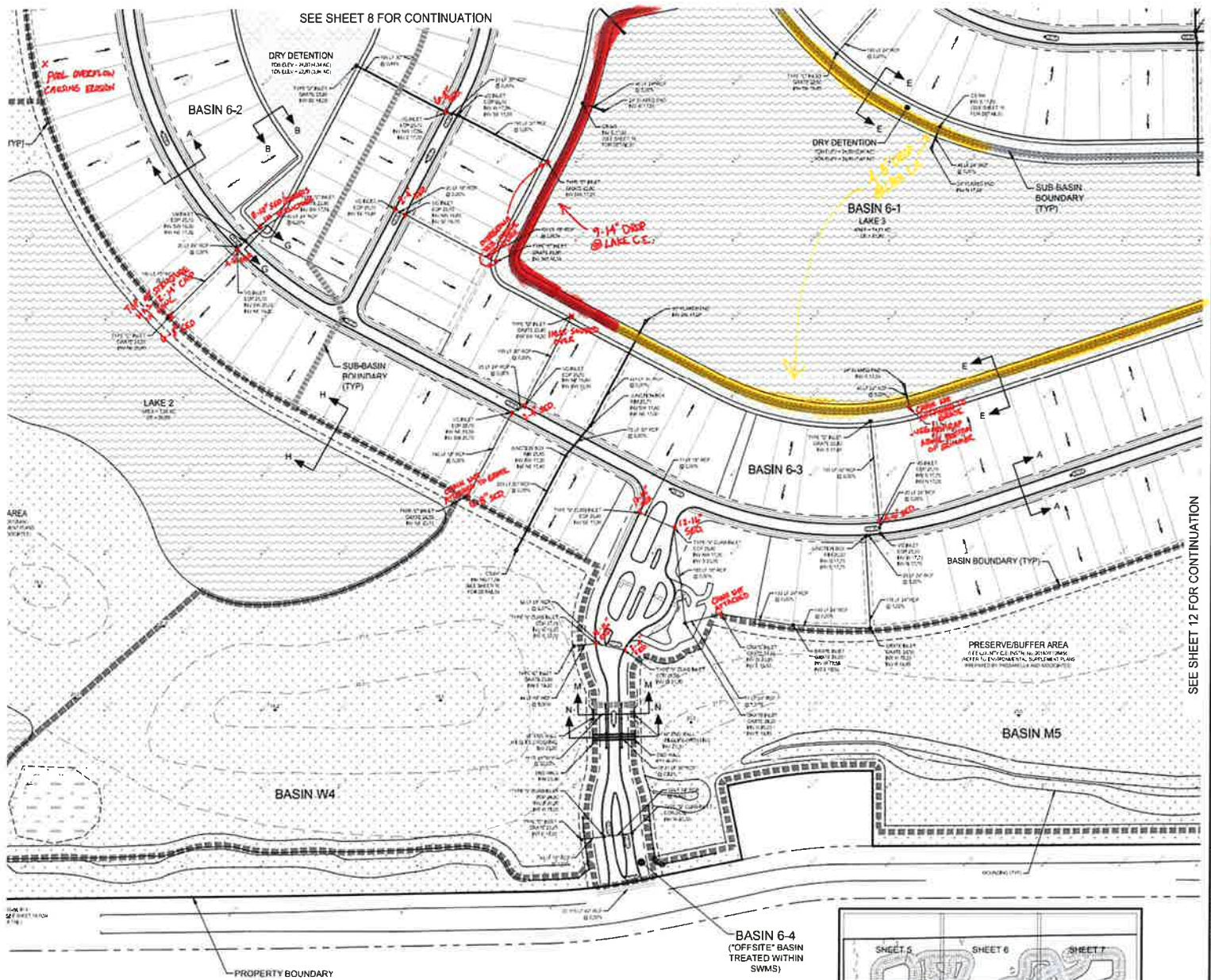
SEE SHEET 5 FOR CONT



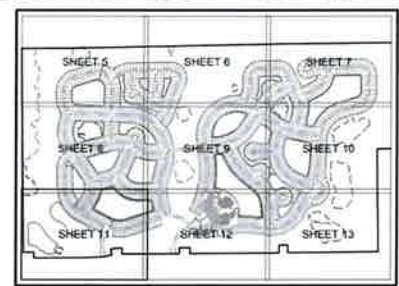




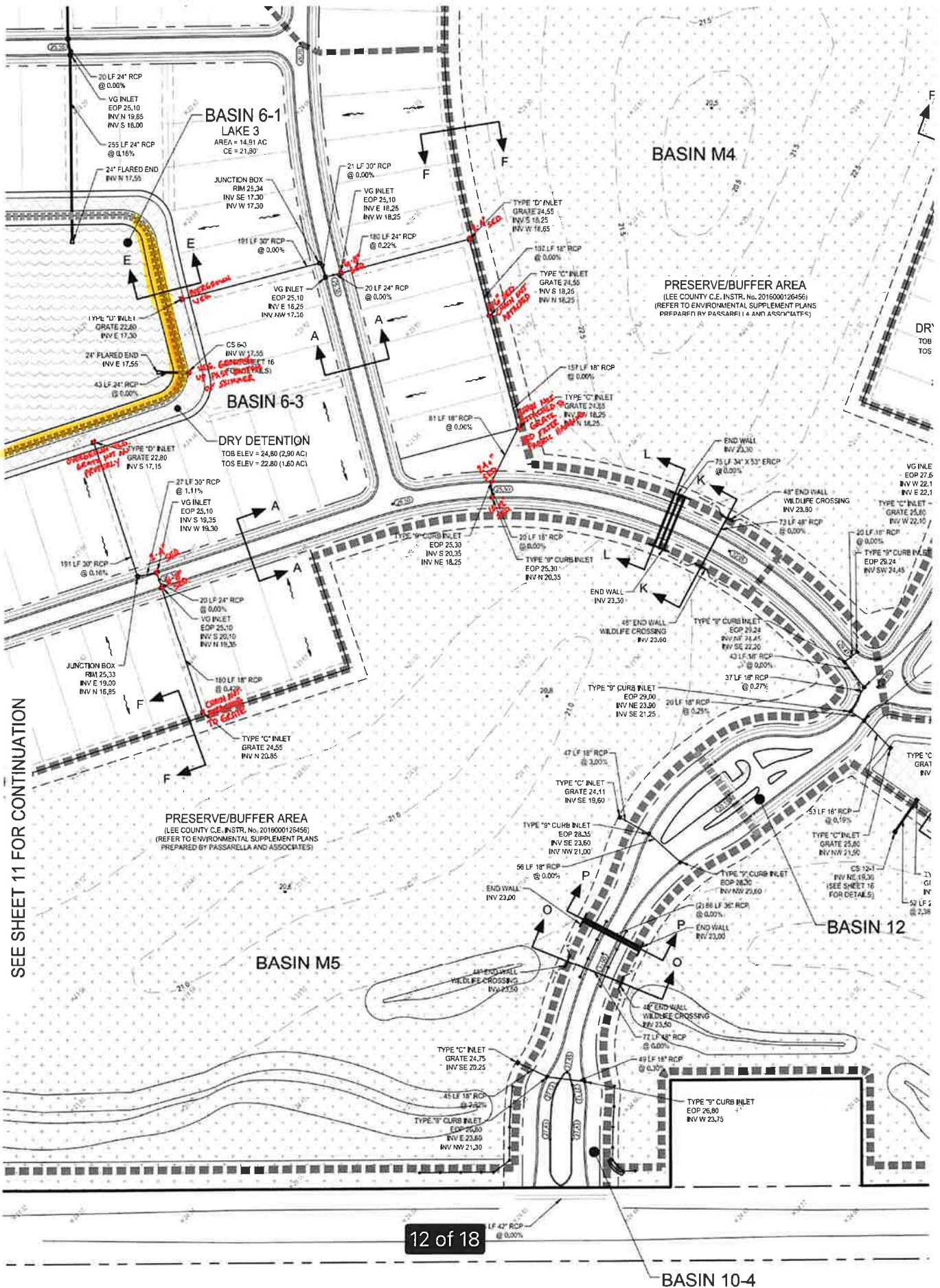
SEE SHEET 8 FOR CONTINUATION



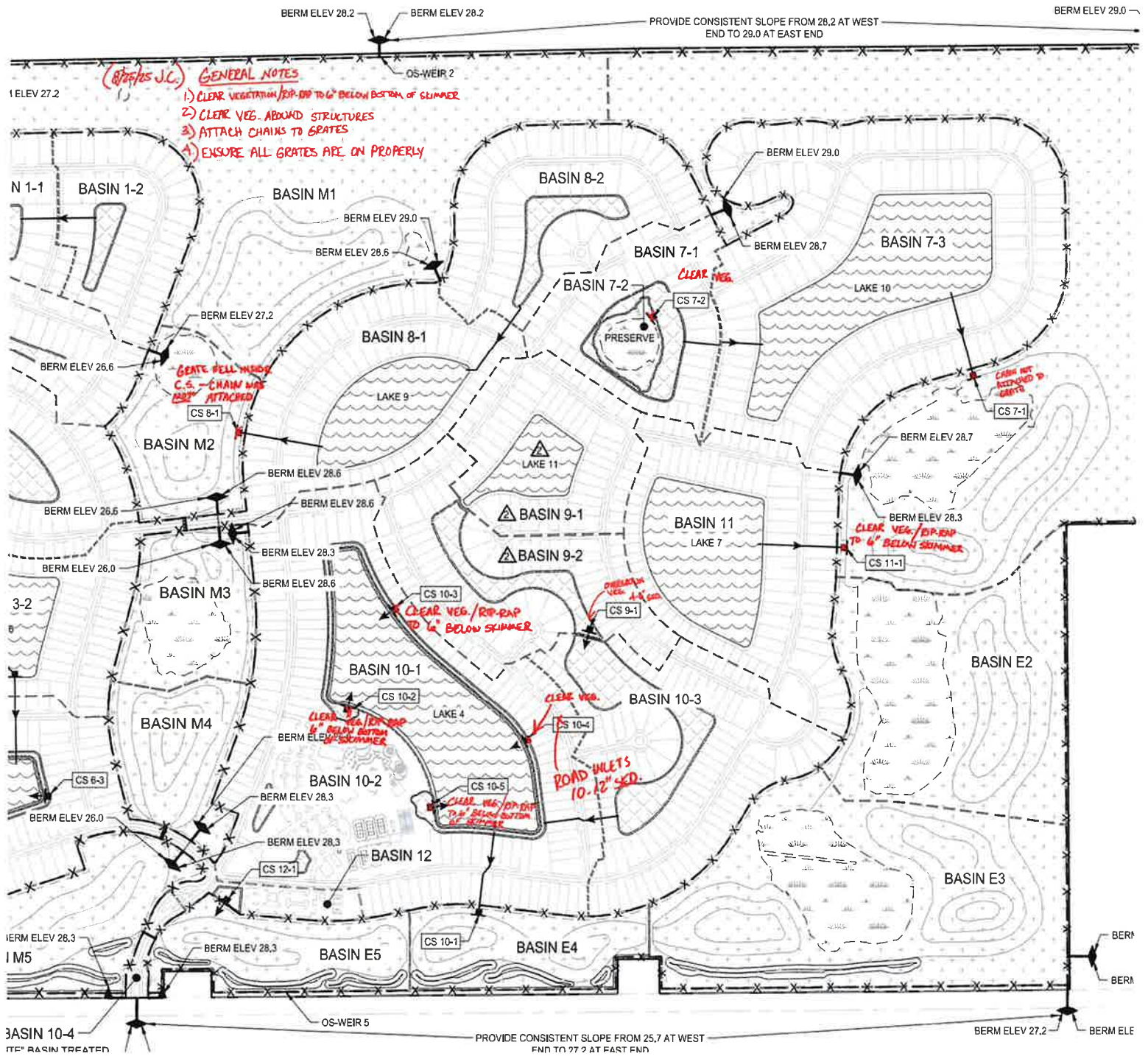
SEE SHEET 12 FOR CONTINUATION



KEY MAP



SEE SHEET 11 FOR CONTINUATION



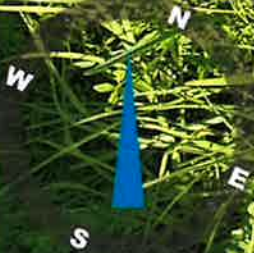
August 20, 2025 at 9:27:10 AM
N 26° 27' 44", W 81° 40' 9"
37° NE
19107 Elmdale Way

**Overgrown
vegetation
@ inlet**



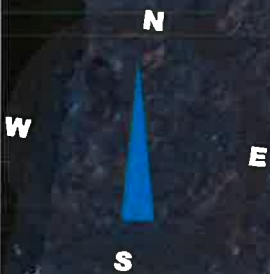
August 20, 2025 at 9:44:01 AM
N 26° 27' 44", W 81° 40' 8"
336° NW
17515 Elkgrove Ln

**Overgrown vegetation &
inlet grate not
On correctly**



August 20, 2025 at 10:39:41 AM
N 26° 27' 48", W 81° 40' 22"
353° N
17414 Elkgrove Ln

**Chain not
attached to
inlet grate**





August 22, 2025 at 10:23:12 AM
N 26° 27' 12", W 81° 40' 27"
200° S
17123 Ashcomb Way

**Inlet is
completely
sodded over/
veg. Growing
through grate.**





August 25, 2025 at 9:43:45 AM

N 26° 27' 33", W 81° 40' 0"

284° W

19796 Beechcrest Pl



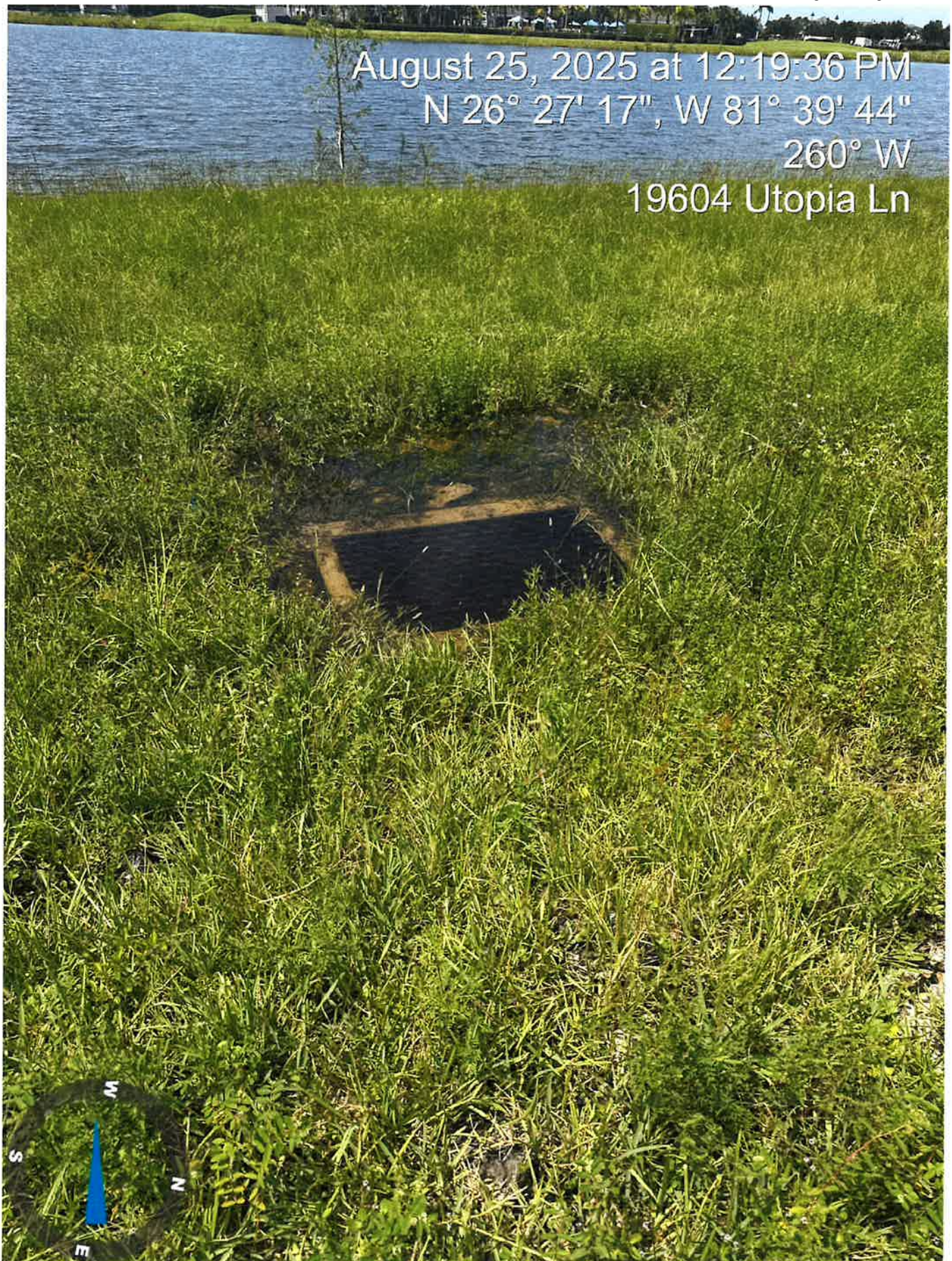
August 25, 2025 at 11:21:10 AM
N 26° 27' 21", W 81° 39' 39"
14° N
17925 Blossom Hill Ct



August 25, 2025 at 12:08:44 PM
N 26° 27' 26", W 81° 39' 24"
100° E
19647 The Place Blvd







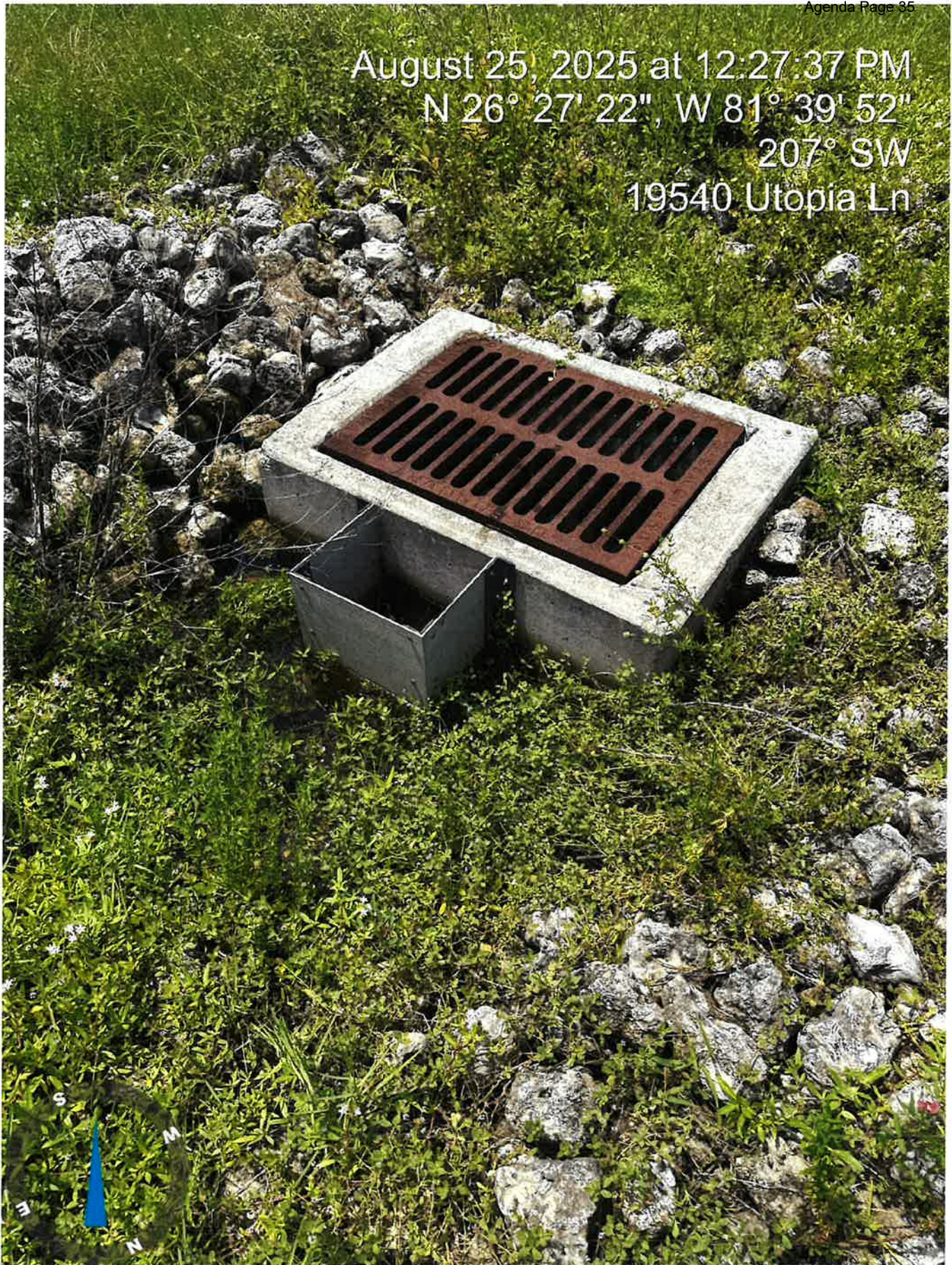
August 25, 2025 at 12:19:36 PM

N 26° 27' 17", W 81° 39' 44"

260° W

19604 Utopia Ln

August 25, 2025 at 12:27:37 PM
N 26° 27' 22", W 81° 39' 52"
207° SW
19540 Utopia Ln



Website Creation and Management Agreement

This Website Creation and Management Agreement (this “Agreement”) is entered into as of 09 / 30 / 2025, between the Corkscrew Farms Community Development District, whose mailing address is 210 N University Dr, STE 702, Coral Springs, FL 33071 (the “District”) and SchoolStatus, LLC, a Mississippi limited liability company, whose mailing address is 800 Woodlands Pkwy, Suite 107, Ridgeland, MS 39157 (the “Contractor”).

Background Information:

The District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes. The District is required to have a website and desires to have a website created, regularly updated, managed, inspected, and remediated to ensure compliance with the Americans with Disabilities Act (the “ADA”). The Contractor has the technical expertise to provide the above-mentioned services. The District desires to retain the Contractor to provide services as described in this Agreement.

Operative Provisions:

1. Incorporation of Background Information. The background information stated above is true and correct and by this reference is incorporated as a material part of this Agreement.

2. Scope of Services. The Contractor will perform all work, including all labor, equipment, and supervision necessary to perform the services described in the “Statement of Work” attached hereto.

3. Term and Renewal. The initial term of this Agreement will be for one year from the date of this Agreement. At the end of the initial term, this Agreement will automatically renew for subsequent one-year terms pursuant to the same price and contract provisions as the initial term, until terminated by either party pursuant to the termination provisions below.

4. Termination.

a. The District agrees that Contractor may terminate this Agreement for cause by providing ninety (90) days’ written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice

of termination to Contractor. Contractor agrees that the District may terminate this Agreement without cause; provided that the District shall provide thirty (30) days' written notice of termination without cause. Any termination shall be subject to the rights of the District under Section 7 below.

b. Upon termination of this Agreement:

- i. The Contractor will be entitled to payment for all work and/or services rendered up until the effective date of termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor. If any deposit or advanced payments exceeds these costs, Contractor will refund the appropriate amount to the District.
- ii. The Contractor will provide the District or its designee with all domain names, authorizations, usernames, passwords, and content (including remediated content) in the format in which it was stored on the server.
- iii. The Contractor will be permitted to remove its name and ADA compliance shield, seal, or certificate from the website on the effective date of the termination.
- iv. If the Contractor was using certain software (including content management software) that is proprietary and was licensed to the District during the term of the Agreement, then the Contractor shall coordinate with the District as to the end of the license or simply create a simple splash page of the District with information on the transition to a new website.

5. Compensation and Prompt Payment.

a. Upon execution of this Agreement, the District agrees to pay Contractor for a one-time payment of \$1,512.00 for the On-boarding of ADA Compliant Website and Remediation of Historical Documents.

b. Starting on August 30, 2025, the District agrees to compensate the Contractor \$1,613.00 per year ("Annual Fee") for Domain Fee, Maintenance and Management of the Website, Monthly Auditing and Remediation Services, and Support Services as described in the Statement of Work, payable in four (4) equal quarterly installments of \$403.25. On each annual renewal of this Agreement (i.e. commencing upon August 30, 2026), the Annual Fee then in effect shall increase by the lesser of (i) three percent (3.0%) or (ii) the percentage of increase in the "CPI-U" between the published CPI-U on the date of commencement of the next annual renewal term and the published CPI-U on the date of the commencement of the then current annual term. Such "CPI-U" shall be defined as the Consumer Price Index for All Urban Consumers, prepared by the Bureau of Labor and Statistics

of the U.S. Department of Labor

c. Contractor shall maintain records conforming to usual accounting practices. Further, Contractor shall render each invoice to the District in writing, which shall be delivered promptly upon completion of each service. Each invoice shall contain, at a minimum, the District's name, Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on each invoice with a sufficient description of each allowing the District to approve each cost, the time frame within which the Services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, section 218.70, *et al.*, *Florida Statutes*, the invoices shall be due and payable within forty-five (45) days of receipt by the District.

6. Additional Work. If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties will agree in writing to an addendum (for changes to the regular services) or work authorization order (for all other services). The Contractor will be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.

7. Ownership of Website, Domain Name, and Content. The District will be the owner of the website, domain name, all email addresses, and all website and email content (including remediated content provided by the Contractor) on the website. In the event of a termination of this Agreement for any reason, Contractor shall take all necessary steps to transfer, or otherwise allow the District to retain, such website, domain name, e-mail addresses and content of the same. Additionally, to the extent applicable, Contractor shall take commercially reasonable precautions consistent with industry standards to protect confidential information, including, e.g., credit card information and other sensitive information protected under Florida's Public Records Laws. Contractor shall immediately notify the District of any breach or loss of data, and take such steps as are reasonably necessary to address any such issue. Except as provided herein, the District shall retain all right, title, and interest in and to all intellectual property of the District provided or made available to the Contractor in connection with Contractor's services (collectively, "District Materials") and nothing contained herein shall be construed to restrict, impair, transfer, license, convey, or otherwise alter or deprive the District of any of its intellectual property or other proprietary interests associated therewith, if any.

8. No Infringement of Intellectual Property. Contractor warrants and represents that neither the Statement of Work nor any product or services provided by Contractor will infringe, misappropriate, or otherwise violate the intellectual property rights of any third-party. Contractor shall take all steps

to ensure that the District has no access to confidential software or data that is proprietary (whether it's the Contractor's or another provider's through a license agreement).

9. Promotion. The District permits Contractor to identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).

10. Warranty. The Contractor warrants that the work: (a) will conform to the requirements of the Statement of Work, (b) will be performed in a prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and WCAG regulations, and (c) will be performed without defects in workmanship or in code. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.

11. Relationship Between the Parties. It is understood that the Contractor is an independent contractor and will perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement will be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor will not have the right to make any contract or commitments for, or on behalf of, the District without the prior written approval of the District. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to the District.

12. Compliance with Governmental Regulations. The Contractor will comply with necessary economic, operational, safety, insurance, and other compliance requirements imposed by federal, state, county, municipal or regulatory bodies, relating to the contemplated operations and services hereunder. The Contractor warrants and represents the Contractor is currently in compliance with and will hereafter comply with all federal, state and local laws and ordinances relating in any way to the services provided hereunder. Contractor is solely responsible for complying with all applicable laws pertaining to website accessibility, including but not limited to the ADA and those certain WCAG standards, and other web accessibility guidelines as amended from time to time.

13. Insurance. Contractor shall procure, at Contractor's expense, and maintain at all times during the term of this Agreement, comprehensive general liability insurance in of not less than \$1,000,000.00 combined single limit bodily injury and property damage per occurrence, and \$2,000,000 general aggregate. The District, and its officers and supervisors, shall be named as an additional insured on all insurance policies required. Contractor shall provide to the District a certificate of insurance annually

evidencing compliance with the foregoing insurance requirements. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective until after thirty (30) days of prior written notice to the District. Insurance coverage shall be from one or more reputable insurance carriers that are licensed to conduct business in the State of Florida, which carriers shall be reasonably acceptable to the District.

14. E-Verify. The Contractor shall comply with all applicable requirements of Section 448.095, Florida Statutes. The Contractor shall register with and use the U.S. Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. If the Contractor enters into a contract with a subcontractor relating to the services under this Agreement, the subcontractor must register with and use the E-Verify system and provide the Contractor with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Contractor shall maintain a copy of said affidavit for the duration of the contract with the subcontractor and provide a copy to the District upon request. For purposes of this section, the term "subcontractor" shall have such meaning as provided in Section 448.095(1)(e), Florida Statutes and the term "unauthorized alien" shall have such meaning as provided in Section 448.095(1)(f), Florida Statutes.

If the Contractor has a good faith belief that a subcontractor with which it is contracting has knowingly violated Section 448.095, Florida Statutes, then the Contractor shall terminate the contract with such person or entity. Further, if District has a good faith belief that a subcontractor of the Contractor knowingly violated Section 448.095, Florida Statutes, but the Contractor otherwise complied with its obligations hereunder, District shall promptly notify the Contractor and upon said notification, the Contractor shall immediately terminate its contract with the subcontractor.

Notwithstanding anything else in this Agreement to the contrary, District may immediately terminate this Agreement for cause if there is a good faith belief that the Contractor knowingly violated the provisions of Section 448.095, Florida Statutes, and any termination thereunder shall in no event be considered a breach of contract by District. Pursuant to Section 448.095(5)(c)(3), in the event of a termination hereunder, the Contractor shall be liable for any additional costs incurred by the District as a result of the termination of this Agreement.

By entering into this Agreement, Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(5)(c)(3), Florida Statutes, within the year immediately preceding the date of this Agreement. District has materially relied on this representation

in entering into this Agreement with the Contractor.

15. Indemnification. Contractor agrees to indemnify and hold harmless the District and its officers, supervisors, staff, employees, successors, assigns, members, affiliates, attorneys or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, or judgments against the District, or loss or damage, whether monetary or otherwise, including but not limited to an ADA website related claim by a third-party, arising out of, wholly or in part by, Contractor's negligent act(s) or omission(s) or willful or intentional misconduct in carrying out this Agreement. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District, all as actually incurred.

16. Conditions Precedent Prior to Any Litigation. Before initiating any legal claim or action (except with respect to equitable relief), the parties agree to attempt in good faith to settle any dispute, controversy, or claim arising out of or related to this Agreement or the Services (collectively, "Dispute") through discussions which shall be initiated upon written notice of a Dispute by either party to the other. If the parties cannot resolve the Dispute within ten (10) business days, then the parties shall attempt to settle the Dispute by mediation. If mediation is unsuccessful, the parties may then proceed to filing a claim in the appropriate jurisdictional court in accordance with this Agreement.

17. Remedies in the Event of Default. Subject to the limitation of liability described above, a default by either party under this Agreement will entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. Nothing contained in this Agreement will limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

18. Controlling Law. This Agreement is governed under the laws of the State of Florida with venue in the county the District is located in.

19. Enforcement of Agreement. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the substantially prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees,

paralegal fees, expert witness fees, and costs for trial, alternative dispute resolution, or appellate proceedings.

20. Public Records. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Contractor acknowledges that the designated public records custodian for the District is Justin Faircloth ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the Services; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats. Failure of Contractor to comply with Section 119.0701, Florida Statutes may subject Contractor to penalties under Section 119.10, Florida Statutes. Further, in the event Contractor fails to comply with this Section or Section 119.0701, Florida Statutes, District shall be entitled to any and all remedies at law or in equity. The following statement is required to be included in this Agreement pursuant to Section 119.0701(2), Florida Statutes:

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, THE CUSTODIAN OF PUBLIC RECORDS AT (954) 785-0675, JUSTIN.FAIRCLOTH@INFRAMARK.COM, 2005 PAN AM CIRCLE, SUITE 300, TAMPA, FL 33607.

21. Scrutinized Companies. Pursuant to Section 287.135, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor has not been designated as a “scrutinized company” under the statute and, in the event that the Contractor is designated as a “scrutinized company”, the Contractor will immediately notify the District whereupon this Agreement may be terminated by the District.

22. Notices. All notices, requests, consents, and other communications under this Agreement (“Notice” or “Notices”) shall be in writing and shall be either emailed, hand delivered, delivered by commercial courier or delivery service, delivered, mailed by Overnight Delivery or First Class Mail, postage prepaid, or email to the parties, as follows:

If to Contractor: SchoolStatus, LLC
800 Woodlands Pkwy, Suite 107
Ridgeland, MS 39157
Attn: Emily Thompson
Email: emily.thompson@schoolstatus.com

If to District: Corkscrew Farms Community Development District
c/o Inframark Infrastructure Management Services
2005 Pan Am Circle, Suite 300
Tampa, FL 33602
Attn: Justin Faircloth
Email: Justin.Faircloth@inframark.com

With a copy to: Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
Email: gurbancic@cyklawfirm.com

Notice will be considered given when received, except that if delivery is not accepted, notice will be considered given on the date of such non-acceptance. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement

would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

23. Severability. If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will remain in full force and effect.

24. Assignment. This Agreement is not transferrable or assignable by either party without the written approval of both parties, which shall not be unreasonably withheld; provided, however, that no consent shall be required for the assignment to a corporate affiliate or in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of our assets, provided that such acquirer agreed to be bound by all of the terms and conditions hereof.

25. Amendment. This Agreement may not be altered, changed or amended, except by an instrument in writing, signed by both parties hereto.

26. Arm's Length Transaction. This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

27. Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered will be an original; however, all such counterparts together will constitute, but one and the same instrument.

28. Entire Agreement. This Agreement contains the entire agreement and neither party is to rely upon any oral representations made by the other party, except as set forth in this Agreement. This Agreement supersedes and subsumes any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in any exhibit, the provisions in this Agreement controls over provisions in any exhibit.

29. Anti-Human Trafficking Affidavit. In accordance with the requirements of Section 787.06(13), Florida Statutes, the affidavit attached hereto as Exhibit "A" shall be completed by the Contractor at

the time of execution of this Agreement and upon any renewal of this Agreement.

{Signatures appear on next page.}

IN WITNESS WHEREOF, the parties execute this Agreement and further agree that it shall take effect as of the date first written above.

DISTRICT:

**CORKSCREW FARMS COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Signed by:
Justin Faircloth
Justin Faircloth, Secretary

Signed by:
Eileen Barrett
By: Eileen Barrett, Chairperson

Dated: 10/7/2025

CONTRACTOR:

**SCHOOLSTATUS, LLC,
a Mississippi limited liability company**

Signed by:
Phill Carr
By: Phill Carr
Name: Phill Carr
Title: Chief Sales Officer

Dated: 9/29/2025

Statement of Work

1. On-boarding of ADA Compliant Website and Remediation of Historical Documents.

Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:

1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time (“WCAG”);
2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
3. Display an ADA compliance shield, seal, or certification;
4. Provide options to create a CDD-branded design (colors, logo, etc...)
5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be “mobile friendly” and offer a “mobile version” of the sites content for access from tablets or smart phones.
6. Be free of any commercial advertising;
7. Be free of any known spyware, virus, or malware;
8. Secure certification (https)
9. Secure cloud hosting with fail-overs
10. Allow for data backups, and record retention as required by law;
11. Allow for the display a calendar, reservation request form, and newsletter;
12. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
13. Remediate 1500 pages identified by the District for the new website in an ADA compliant format.*

2. **Domain Fee.** The Contractor shall pay the annual fee for the domain name of the District’s website. 3. **Maintenance and Management of the Website.**

1. Contractor will manage and maintain the website;
2. Remediate in an ADA compliant format new documents Unlimited pages per year uploaded by the District Manager to the document portal;
 1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
3. District shall be responsible for uploading the documents onto the document portal for

the website. Upon completion of the remediation services, Contractor shall ensure that the remediated documents are live on the website. Contractor shall ensure that the District only has the ability to upload documents to the document portal (not the ability to make documents go live on the website) or remove documents on the website and cannot alter any other aspect of the website;

4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and
5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will provide the District with reasonable advance notice in writing.

4. Monthly Auditing and Remediation Services.

1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.

5. **Support Services.** Contractor will supply telephone and/or email support to the District on a reasonable and necessary basis to within business hours – Monday to Friday 9 am to 6 pm EST, exclusive of holidays. The Contractor will provide a listing of detailed hours, holidays, and service availability on their website, and reserves the right to modify the times technical support is available.

*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

APPENDIX A: Statement of work

1. **ADA Compliant Website and Remediation of Historical Documents.** Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:
 1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time (“WCAG”);
 2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
 3. Display an ADA Accessibility Policy graphic;
 4. Provide options to create a CDD-branded design (colors, logo, etc...)
 5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be “mobile friendly” and offer a “mobile version” of the sites content for access from tablets or smart phones.
 6. Be free of any commercial advertising;
 7. Be free of any known spyware, virus, or malware;
 8. Secure certification (https)
 9. Secure cloud hosting with fail-overs
 10. Allow for data backups, and record retention as required by law;
 11. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
2. **Maintenance and Management of the Website.**
 1. Contractor will manage and maintain the website;
 2. Remediate in an ADA compliant format new documents (a not to exceed Unlimited pages per year) uploaded by the District Manager to the document portal;*
 1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
 3. District shall be responsible for uploading the documents onto the document portal for the website. Upon completion of the remediation services, Contractor shall ensure that the remediated documents are live on the website. Contractor shall ensure that the

District only has the ability to upload documents to the document portal (not the ability to make documents go live on the website) or remove documents on the website and cannot alter any other aspect of the website;

4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and
5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will provide the District with reasonable advance notice in writing.

3. Monthly Auditing and Remediation Services.

1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.

*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

EXHIBIT "A"**AFFIDAVIT OF COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS**

State of _____

County of _____

In accordance with Section 787.06 (13), Florida Statutes, the undersigned, on behalf of **SchoolStatus, LLC, a Mississippi limited liability company** (the "Contractor"), hereby attests under penalty of perjury that, the Contractor, to the best of my knowledge and reasonable belief, does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

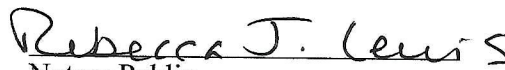
The undersigned is authorized to execute this affidavit on behalf of the Contractor.



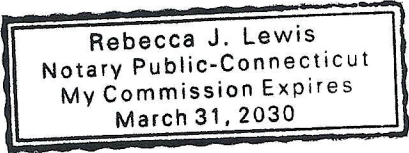
Signature

Printed Name: Paul CarrTitle: CHIEF SALES OFFICERContractor: SCHOOLSTATUSDate: 09/30/25

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this 30th day of September, 2025, by _____, as _____ of SchoolStatus, LLC, a Mississippi limited liability company, who is ☒ personally known to me or who produced ☐ _____ as identification.


Notary Public

(Notary Seal)



Rebecca J. Lewis
Notary Public-Connecticut
My Commission Expires
March 31, 2030



Memorandum

To: Board of Supervisors

From: District Management

Date: 7/21/25

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

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

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

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

Exhibit A:
Goals, Objectives, and Annual Reporting Form

**Corkscrew Farms Community Development District (“District”)
Performance Measures/Standards & Annual Reporting Form**

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

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

Standard: A minimum of two Board meetings were held during the fiscal year.

Achieved: Yes ☒ No ☐

Goal 1.2: Notice of Meetings Compliance

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

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District’s website and publishing in a local newspaper of general circulation.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper and District website).

Achieved: Yes ☒ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and accessible to the public pursuant to applicable law by completing annual District website checks.

Measurement: An annual website review will be completed to ensure public records are up to date as evidenced by District Management’s records.

Standard: 100% of the annual website check was completed by District Management or third party vendor.

Achieved: Yes ☒ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections

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

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

Standard: Minimum of one inspection was completed in the fiscal year by the District’s engineer.

Achieved: Yes ☒ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

Measurement: Proposed budget was approved by the Board by June 15 and final budget was adopted by September 15 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

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

Achieved: Yes ☒ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website (or link as permitted by applicable law) the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

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

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

Achieved: Yes ☒ No ☐

Goal 3.3: Annual Financial Audit

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

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website (or linked) and transmitted to the State of Florida.

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

Achieved: Yes ☒ No ☐

SIGNATURES:

Chair/Vice Chair: _____

Date: _____

Printed Name: _____

Corkscrew Farms Community Development District

District Manager: _____

Date: _____

Printed Name: _____

Corkscrew Farms Community Development District



September 08, 2025

Corkscrew Farms CDD
2005 Pan Am Circle Suite 120
Tampa, FL 33607

**Subject: The Place
First Notice of Noncompliance
Environmental Resource Permit (ERP) No. 36-08561-P
Lee County**

Dear Permittee:

South Florida Water Management District (District) staff conducted a conservation area inspection on August 26, 2025. As communicated by District staff on August 26, 2025, this letter is to provide notification that the project is not in compliance with the conditions of the ERP; specifically, items that need to be addressed include the following:

1. Pursuant to Special Condition 13 of Application No. 150924-16, a maintenance program shall be implemented in accordance with Exhibit Nos. 3.3 and 3.4 for the 3.47-acre mitigation area and 749.04-acres preserve area on a regular basis to ensure the integrity and viability of those areas as permitted. Maintenance shall be conducted in perpetuity to ensure that the conservation areas are maintained free from Category 1 and Category 2 exotic vegetation (as defined by the Florida Exotic Pest Plant Council) immediately following a maintenance activity. Maintenance in perpetuity shall also insure that conservation areas, including buffers, maintain the species and coverage of native, desirable vegetation specified in the permit. Coverage of exotic and nuisance plant species shall not exceed 5% of total cover between maintenance activities. In addition, the permittee shall manage the conservation areas such that exotic/ nuisance plant species do not dominate any one section of those areas.

Based on staff's inspection, the District's conservation area used as mitigation, contained caesarweed (*Urena lobata*), which exceeded the permitted threshold. In addition, caesarweed is in the cypress areas within Lee County flow-ways and torpedograss (*Panicum repens*) coverage has increased within the Lee County flow-ways.

The District requests correction of noncompliance items noted above within 30 days of the date of this letter.

If you have any questions or require additional assistance, please contact Matt Brosious at 7713 or via email at jbrosiou@sfwmd.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "John M Brosious".

Page 2

Matt Brosious
Environmental Analyst

eEnclosures: Location Map ([210614-6485_ExhibitNo1.0_LocMap_20210630.pdf](#))

c: Justin Faircloth (E-Mail, U.S. Mail)
Carl Barraco, PE, Barraco and Associates Inc (E-Mail, U.S. Mail)

This document is filed in the RegPermitting system under Permit Number 36-08561-P via the Application/Permit Section on the Search Records home page



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Corkscrew Farms Community Development District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects over 1,000 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Risk management services including on-site loss control, property schedule verification and contract reviews
- Complimentary Property Appraisals
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

Corkscrew Farms Community Development District
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Term: October 1, 2025 to October 1, 2026

Quote Number: 100125337

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	\$697,640
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
Inland Marine	
Scheduled Inland Marine	Not Included

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	\$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	5 %	Total Insured Values per building, including vehicle values, for “Named Storm” at each affected location throughout Florida subject to a minimum of \$10,000 per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
Coverage	Deductibles	Limit
Earth Movement	\$2,500	Included
Flood	\$2,500 *	Included
Boiler & Machinery	\$2,500	Included
TRIA		Included

*Except for Zones A & V (see Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

\$9,558

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
X	A	Accounts Receivable	\$500,000 in any one occurrence
X	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
X	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
X	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
X	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
X	F	Duty to Defend	\$100,000 any one occurrence
X	G	Errors and Omissions	\$250,000 in any one occurrence
X	H	Expediting Expenses	\$250,000 in any one occurrence
X	I	Fire Department Charges	\$50,000 in any one occurrence
X	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
X	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
X	L	Leasehold Interest	Included
X	M	Air Conditioning Systems	Included
X	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
X	O	Personal property of Employees	\$500,000 in any one occurrence
X	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
X	Q	Professional Fees	\$50,000 in any one occurrence
X	R	Recertification of Equipment	Included
X	S	Service Interruption Coverage	\$500,000 in any one occurrence
X	T	Transit	\$1,000,000 in any one occurrence
X	U	Vehicles as Scheduled Property	Included
X	V	Preservation of Property	\$250,000 in any one occurrence
X	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
X	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

X	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
X	Z	Ingress / Egress	45 Consecutive Days
X	AA	Lock and Key Replacement	\$2,500 any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Civil or Military Authority	45 Consecutive days and one mile

CRIME COVERAGE

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
Forgery and Alteration	Not Included	Not Included
Theft, Disappearance or Destruction	Not Included	Not Included
Computer Fraud including Funds Transfer Fraud	Not Included	Not Included
Employee Dishonesty, including faithful performance, per loss	Not Included	Not Included

Deadly Weapon Protection Coverage

Coverage	Limit	Deductible
Third Party Liability	\$1,000,000	\$0
Property Damage	\$1,000,000	\$0
Crisis Management Services	\$250,000	\$0

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
 Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
 Network Security Liability
 Privacy Liability
 First Party Extortion Threat
 First Party Crisis Management
 First Party Business Interruption
 Limit: \$100,000 each claim/annual aggregate
 Fraudulent Instruction: \$25,000



PREMIUM SUMMARY

Corkscrew Farms Community Development District
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Term: October 1, 2025 to October 1, 2026

Quote Number: 100125337

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$9,558
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$4,147
Public Officials and Employment Practices Liability	\$3,234
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	\$16,939

IMPORTANT NOTE
Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

Optional Additional Coverage: \$100,000 in Crime Coverage would result in an additional premium of \$500.



PARTICIPATION AGREEMENT **Application for Membership in the Florida Insurance Alliance**

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2025, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Corkscrew Farms Community Development District

_____ (Name of Local Governmental Entity)	
By: _____ Signed by: Signature B405B3FBA8E1481...	_____ Eileen Barrett _____ Print Name
Witness By: _____ Signed by: Signature BED389EA2E5949A...	_____ Justin Faircloth _____ Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2025

By: _____
 Administrator



PROPERTY VALUATION AUTHORIZATION

Corkscrew Farms Community Development District
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

QUOTATIONS TERMS & CONDITIONS

- 1. Please review the quote carefully for coverage terms, conditions, and limits.
- 2. The coverage is subject to 25% minimum earned premium as of the first day of the "Coverage Period".
- 3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
- 4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
- 5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
- 6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

- | | | | |
|-------------------------------------|--------------------------|--------------|--------------------------|
| ☒ | Building and Content TIV | \$697,640 | As per schedule attached |
| ☐ | Inland Marine | Not Included | |
| ☐ | Auto Physical Damage | Not Included | |

Signed by: Eileen Barrett Date: 9/17/2025
Signature: _____
Name: Eileen Barrett
Title: Chairman



Property Schedule

Corkscrew Farms Community Development District

Policy No.: 100125337
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
1	East Guardhouse		2017	10/01/2025	\$139,992		
	19490 Grammercy Blvd Estero FL 33928		Joisted masonry	10/01/2026	\$10,769		\$150,761
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
2	West Guardhouse		2017	10/01/2025	\$139,992		
	19500 Bridge Hampton Dr. Estero FL 33928		Joisted masonry	10/01/2026	\$10,769		\$150,761
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
3	Pump Station # 1		2017	10/01/2025	\$198,059		
	19502 Bridge Hampton Dr. Estero FL 33928		Pump / lift station	10/01/2026			\$198,059
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
			Const Type	Term Date	Contents Value		
	Roof Shape	Roof Pitch		Roof Covering		Covering Replaced	Roof Yr Blt
4	Pump Station # 2		2017	10/01/2025	\$198,059		
	19891 Beechcrest Place Estero FL 33928		Pump / lift station	10/01/2026			\$198,059
			Total:	Building Value \$676,102	Contents Value \$21,538	Insured Value \$697,640	

Signed by:

Eileen Barrett

DA0EB3EBA8E1481...

Sign:

Print Name:

Eileen Barrett

Date:

9/17/2025

From: [Faircloth, Justin](#)
To: [Todd Chwatun](#)
Cc: [Michaela Neumann](#); [BOD_president@tpcorkscrew.com](#); [Michael Turner](#); [Eileen Barrett](#); [franks@barraco.net](#)
Subject: CFCDD-Prescribed Fire Services Recommendation
Date: Tuesday, October 7, 2025 2:02:00 PM
Attachments: [image001.png](#)

Todd,

Recently, out staff was contacted by the community's developer regarding a recommendation for prescribed fire burns. The recommendation was to consider working with Thaddeus Penfield of Willowcreek Fire Co., to develop a burn plan/program for the community's conservation areas. The hope is to have a plan in place that will best help the community should an emergency occur. See the emails below. Mr. Penfield's information is below as well.

Thaddeus Penfield
 Willowcreek Fire Co.
 863-464-6449
penfieldfire032020@gmail.com

Will you please review with the association's board and let me know the outcome so I can follow back up with my board? Feel free to give me a call if you have any questions.

Sincerely,
 Justin

Justin Faircloth | CAM, CDM | District Manager



239.785.0675 | www.inframarkims.com

SUPERVISORS. PLEASE DO NOT REPLY TO ALL AS THIS COULD BE A VIOLATION OF THE FLORIDA SUNSHINE PROVISIONS.

CONFIDENTIALITY NOTICE: The information in this email is intended for the sole use of the recipient(s) and may be confidential and subject to protection under the law. If you are not the intended recipient, you are hereby notified that any distribution or copying of this email is strictly prohibited. If you have received this message in error, please contact the sender immediately and delete your copy from your computer.

From: Tony Cameratta <TCameratta@camerattacompanies.com>
Sent: Thursday, October 2, 2025 10:13 AM
To: Brian K. Lamb <brian.lamb@inframark.com>
Cc: CarlB@barraco.net; Shane Johnson (shanej@passarella.net) <shanej@passarella.net>; Ray Blacksmith <RBlacksmith@camerattacompanies.com>
Subject: FW: Prescribed burning services

This Message Is From an External Sender

This message came from outside your organization. Please use caution when clicking links.

Brian,

I met with Thaddeus Penfield the other day to come up with a burn plan for Kingston. He's very familiar with burning in residential communities. After discussions with him, I really think The Place should hire him to create a burn plan/program for the conservation areas. The east side of the Place has 12-14ft pines already and may be in a position to do a low intensity burn to reduce fuel loads. I highly recommend this occurring before a brush fire gets started from lightening or fireworks. If the first burn is not done correctly, it could easily kill off the trees. Even if passive fire lines are mowed this winter, it'll put the community in a better position if an emergency occurs.

Below is Thaddeus's contact information.

Thank you,

Tony Cameratta, P.E.
Cameratta Companies, LLC
21101 Design Parc Ln., #103
Estero, FL 33928
P: (239) 425-8662
www.cameratta.com

From: Thaddeus Penfield <penfieldfire032020@gmail.com>
Sent: Wednesday, September 17, 2025 3:36 PM
To: TCameratta <TCameratta@camerattacompanies.com>
Subject: Prescribed burning services

Hi Mr. Cammeratta,

I received your contact information from Bob Lucius. He shared that your company is looking for prescribed fire services for your properties. I offer prescribed fire services, along with additional services relevant to using prescribed fire as a land management tool. I am currently working with several developments and private entities in south Florida burning in urban interface environments. If you are interested in speaking with me about the services we can provide, please contact me via email or at 863-464-6449 to discuss further.

Thank you for your time,

--

Thaddeus Penfield
Willowcreek Fire Co.
863-464-6449



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

August 14, 2025

To Board of Supervisors
 Corkscrew Farms Community Development District
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Corkscrew Farms Community Development District, Lee County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Corkscrew Farms Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

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

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

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

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Our fee for these services will not exceed \$7,000 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Corkscrew Farms Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Corkscrew Farms Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

Affidavit for Anti-Human Trafficking

Section 787.06(13), Florida Statutes

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

Before me the undersigned authority personally appeared _____, who being duly sworn, deposes and says (the “**Affiant**”):

1. Affiant is over 18 years of age and has personal knowledge of the facts and certifications set forth herein.
2. Affiant is the _____ (Title) of _____ (the “**Company**”) and as such is authorized to make this Affidavit for and on behalf of the Company, its directors and officers.
3. Company does not use coercion for labor or services as defined in Section 787.06, Florida Statutes.
4. Company intends to execute, renew, or extend a contract between Company and the Corkscrew Farms Community Development District (“**CDD**”).
5. This declaration is made pursuant to section 92.525(1)(c), Florida Statutes. I understand that making a false statement in this declaration may subject me to criminal penalties.

I state that I and the Company understand and acknowledge that the above representations are material and important, and will be relied on by the above referenced CDD to which this affidavit is submitted. I and the Company understand that any misstatement in this affidavit is, and shall be treated as, fraudulent concealment from the CDD of the true facts.

Under penalties of perjury, I declare that I have read the foregoing Affidavit for Anti-Human Trafficking and that the facts stated in it are true.

Signature of Affiant

Sworn before me on _____, 2025

Notary Public Signature

Notary Stamp

**MINUTES OF MEETING
CORKSCREW FARMS
COMMUNITY DEVELOPMENT DISTRICT**

Agenda Page 78

The CONTINUED Public Hearing and regular meeting of the Board of Supervisors of the Corkscrew Farms Community Development District was held on Monday, August 18, 2025, and called to order at 1:30 p.m. at the Barefoot Bar and Grill located at 19921 Beechcrest Place, Estero, FL, 33928.

Present and constituting a quorum were:

Eileen Henrietta Barrett	Chairperson
Nick Casalanguida	Vice Chairperson
Jimmie Webb	Assistant Secretary
Janet Shanley	Assistant Secretary
Thomas Butler	Assistant Secretary <i>(via phone)</i>

Also present were:

Justin Faircloth	District Manager
Meagan Magaldi	District Counsel <i>(via phone)</i>
Frank Savage	District Engineer <i>(via phone)</i>
Residents	

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Faircloth called the meeting to order, and a quorum was established.

On MOTION by Mr. Casalanguida seconded by Ms. Barrett, with all in favor, to allow Thomas Butler to attend and vote remotely, was approved. 5-0

SECOND ORDER OF BUSINESS

Public Comment on Agenda Items

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Consideration of Resolution 2025-10, Re-Designation of Officers

On MOTION by Mr. Casalanguida seconded by Mr. Webb, with all in favor, Resolution 2025-10, Re-Designation of Officers, replacing Bryan Radcliff with Justin Faircloth, as agreed was adopted. 5-0

FOURTH ORDER OF BUSINESS**Public Hearing on Adopting FY2026
Proposed Operations Budget****A. Open Public Hearing on Adopting FY2026 Proposed Operations Budget****1. Approved FY2026 Proposed Operating Budget**

Mr. Faircloth opened the Public Hearings and presented the FY 2026 Budget.

B. Staff Presentations

There being none, the next item followed.

C. Public Comment

A resident inquired about assessment fees. Mr. Faircloth explained the reason for the increase in the FY2026 budget and noted assessments can increase or decrease depending on the determination of the Board for the needs of the District.

D. Consideration of Resolution 2025-11; Adopting the FY2026 Budget

On MOTION by Ms. Barrett seconded by Mr. Casalanguida, with all in favor, Resolution 2025-11; Adopting the FY2026 Budget, as presented, was adopted. 5-0

E. Consideration of Resolution 2025-12; Levying Assessments

On MOTION by Ms. Barrett seconded by Mr. Webb, with all in favor, Resolution 2025-12; Levying Assessments, as presented, was adopted. 5-0

F. Close Public Hearing on Adopting FY2026 Proposed Budget

Mr. Faircloth closed the Public Hearing.

FIFTH ORDER OF BUSINESS**Business Items****A. ADA Site Compliance Services; Notice of Termination for Convenience**

The Board to negotiate a contract with *School-Status Now* with a yearly CPI increase not to exceed 3% and allowing Eileen Barrett to authorize/sign.

Mr. Faircloth instructed Meagan Magaldi prepare/develop contract for services and provide to the Board for approval and a 30-day termination notice for services to *Audio Eye, Inc.*

On MOTION by Mr. Casalanguida seconded by Mr. Butler, with all in favor, ADA Site Compliance Services; Notice of Termination for Convenience, was approved. 5-0

SIXTH ORDER OF BUSINESS **Consent Agenda****A. Approval of Meeting Minutes (July 21, 2025 Regular Meeting Minutes)****B. Acceptance of Financials (July 2025)****C. Acceptance of the Check Registers (July 2025)****D. Acceptance of Operations and Maintenance Report (July 2025)**

On MOTION by Ms. Barrett seconded by Mr. Webb, with all in favor, the Consent Agenda, as presented, was approved. 5-0

SEVENTH ORDER OF BUSINESS **Staff Reports****A. District Counsel**

There being no report, the next item followed.

B. District Engineer**1. District Infrastructure and Facilities Inspections Proposal**

Mr. Faircloth mentioned a proposed/approved Goals & Objectives Item accompanying HB-7013 revising it to only have two (2) meetings per year.

On MOTION by Mr. Casalanguida seconded by Ms. Barrett, with all in favor, authorizing the Engineer to complete option 1 in the amount of \$3,500 to inspect all control structures, basin interconnects, and outfalls within the stormwater management system and provide a report to the Board, as agreed was approved. 5-0

The Board discussed possibly considering budgeting for option 2 in the FY2027 budget for Frank Savage to complete a more thorough inspection going forward.

C. District Manager**1. Follow-Up Items**

Mr. Faircloth reviewed action items with the board and provided updates. Mr. Faircloth apologized for not having iPads at the meeting and noted he was not aware of this requirement previously, but would ensure iPads were brought for the Board's use going forward.

EIGHTH ORDER OF BUSINESS **Supervisor Comments**

Thomas Butler noted he would be moving from the community and would provide a resignation letter to the Board. The Board thanked Mr. Butler for his service to the community and requested a vacancy notice be posted to the website for letters of interest to be considered at the October 20, 2025 meeting.

On MOTION by Mr. Casalanguida seconded by Ms. Barrett, with all in favor, to approve resignation letter from Thomas Butler and the cancellation of the September 15th. 2025 meeting, was accepted and approved. 5-0

NINTH ORDER OF BUSINESS

Audience Comments

A resident commented on assessments and inquired about information on the District.

TENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Barrett seconded by Mr. Casalanguida, with all in favor, the meeting was adjourned at 2:04 pm. 5-0

Justin Faircloth
District Manager

Eileen Henrietta Barrett
Chairperson

Corkscrew Farms Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2025

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of September 30, 2025
(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2017						TOTAL
	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	
ASSETS							
Cash - Operating Account	\$ 49,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,932
Cash in Transit	-	-	11,990	-	-	-	11,990
Assessments Receivable	208	1,792	2,167	-	-	-	4,167
Due From Other Funds	4,676	5,743	-	2,458	-	-	12,877
Investments:							
Prepayment Account	-	10,228	14,245	-	-	-	24,473
Reserve Fund	-	551,841	686,086	-	-	-	1,237,927
Revenue Fund	-	701,693	752,035	-	-	-	1,453,728
Prepaid Insurance	16,939	-	-	-	-	-	16,939
Fixed Assets							
Construction Work In Process	-	-	-	-	22,459,733	-	22,459,733
Amount Avail In Debt Services	-	-	-	-	-	4,067,671	4,067,671
Amount To Be Provided	-	-	-	-	-	19,227,329	19,227,329
TOTAL ASSETS	\$ 71,755	\$ 1,271,297	\$ 1,466,523	\$ 2,458	\$ 22,459,733	\$ 23,295,000	\$ 48,566,766
LIABILITIES							
Accounts Payable	\$ 7,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,045
Accrued Expenses	100	-	-	-	-	-	100
Due to Other	1,470	-	-	-	-	-	1,470
Bonds Payable	-	-	-	-	-	23,295,000	23,295,000
Due To Other Funds	-	-	12,877	-	-	-	12,877
TOTAL LIABILITIES	8,615	-	12,877	-	-	23,295,000	23,316,492

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of September 30, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2017						TOTAL
	GENERAL	SERIES 2016	SERIES 2017	CAPITAL	GENERAL	GENERAL	
	FUND	DEBT SERVICE	DEBT SERVICE	PROJECTS	FIXED ASSETS	LONG-TERM	
	FUND	FUND	FUND	FUND	FUND	DEBT FUND	
<u>FUND BALANCES</u>							
Nonspendable:							
Prepaid Insurance	16,939	-	-	-	-	-	16,939
Restricted for:							
Debt Service	-	1,271,297	1,453,646	-	-	-	2,724,943
Capital Projects	-	-	-	2,458	-	-	2,458
Unassigned:	46,201	-	-	-	22,459,733	-	22,505,934
TOTAL FUND BALANCES	63,140	1,271,297	1,453,646	2,458	22,459,733	-	25,250,274
TOTAL LIABILITIES & FUND BALANCES	\$ 71,755	\$ 1,271,297	\$ 1,466,523	\$ 2,458	\$ 22,459,733	\$ 23,295,000	\$ 48,566,766

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,167	\$ 4,167	0.00%
Special Assmnts- Tax Collector	93,210	95,415	2,205	102.37%
TOTAL REVENUES	93,210	99,582	6,372	106.84%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Trustees Fees	10,700	11,374	(674)	106.30%
Disclosure Report	4,200	2,800	1,400	66.67%
District Counsel	9,500	11,602	(2,102)	122.13%
District Engineer	9,000	4,394	4,606	48.82%
District Management	34,000	29,283	4,717	86.13%
Auditing Services	6,800	13,700	(6,900)	201.47%
Website ADA Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	150	1,830	(1,680)	1220.00%
Public Officials Insurance	3,168	3,168	-	100.00%
Legal Advertising	1,000	3,732	(2,732)	373.20%
Bank Fees	100	35	65	35.00%
Website Admin Services	1,500	1,000	500	66.67%
Onsite Office Supplies	126	-	126	0.00%
Dues, Licenses & Fees	1,500	490	1,010	32.67%
Total Administration	83,244	84,908	(1,664)	102.00%
<u>Other Physical Environment</u>				
Property & Casualty Insurance	9,736	13,497	(3,761)	138.63%
Total Other Physical Environment	9,736	13,497	(3,761)	138.63%
<u>Reserves</u>				
Reserve - Undesignated	230	-	230	0.00%
Total Reserves	230	-	230	0.00%
TOTAL EXPENDITURES & RESERVES	93,210	98,405	(5,195)	105.57%
Excess (deficiency) of revenues				
Over (under) expenditures	-	1,177	1,177	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		61,963		
FUND BALANCE, ENDING		\$ 63,140		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 48,024	\$ 48,024	0.00%
Special Assmnts- Tax Collector	738,525	758,529	20,004	102.71%
TOTAL REVENUES	738,525	806,553	68,028	109.21%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	265,000	285,000	(20,000)	107.55%
Interest Expense	473,525	477,728	(4,203)	100.89%
Total Debt Service	738,525	762,728	(24,203)	103.28%
TOTAL EXPENDITURES	738,525	762,728	(24,203)	103.28%
Excess (deficiency) of revenues Over (under) expenditures	-	43,825	43,825	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,227,472		
FUND BALANCE, ENDING		\$ 1,271,297		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025
Series 2017 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 62,906	\$ 62,906	0.00%
Special Assmnts- Tax Collector	918,294	942,582	24,288	102.64%
TOTAL REVENUES	918,294	1,005,488	87,194	109.50%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	260,000	300,000	(40,000)	115.38%
Interest Expense	658,294	661,844	(3,550)	100.54%
Total Debt Service	918,294	961,844	(43,550)	104.74%
TOTAL EXPENDITURES	918,294	961,844	(43,550)	104.74%
Excess (deficiency) of revenues Over (under) expenditures	-	43,644	43,644	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,410,002		
FUND BALANCE, ENDING		\$ 1,453,646		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2025
Series 2017 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,458	\$ 2,458	0.00%
TOTAL REVENUES	-	2,458	2,458	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	2,458	2,458	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		-		
FUND BALANCE, ENDING		<u>\$ 2,458</u>		

Agenda Page 89
Monday, October 6, 2025
Page 1

Statement Date 09/30/2025

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
Total Deposits							0.00
Checks							
							0.00
08/20/2025	Payment	100028	GRAU AND ASSOCIATES	Inv: 27850	-3,900.00	-3,900.00	0.00
08/20/2025	Payment	100030	COLEMAN, YOVANOVICH	Inv: 83	-1,066.50	-1,066.50	0.00
08/22/2025	Payment	1224	JIMMIE H. WEBB	Payment of Invoice 000348	-200.00	-200.00	0.00
08/22/2025	Payment	1225	NICK CASALANGUIDA	Payment of Invoice 000350	-200.00	-200.00	0.00
08/22/2025	Payment	1226	THOMAS BUTLER	Payment of Invoice 000349	-200.00	-200.00	0.00
08/27/2025	Payment	100031	INFRAMARK LLC	Inv: 154289	-1,825.97	-1,825.97	0.00
08/27/2025	Payment	100032	BARRACO AND ASSOCIATES	Inv: 29870	-525.00	-525.00	0.00
09/08/2025	Payment	1227	COLEMAN, YOVANOVICH	Payment of Invoice 000286	-327.25	-327.25	0.00
09/08/2025	Payment	1228	COLEMAN, YOVANOVICH	Payment of Invoice 000288	-693.00	-693.00	0.00
09/16/2025	Payment	100033	BUSINESS OBSERVER	Inv: 25-02783L, Inv: 25-02806L	-605.94	-605.94	0.00
09/23/2025	Payment	1229	EGIS INSURANCE	Check for Vendor V00006	-16,939.00	-16,939.00	0.00
Total Checks					-26,482.66	-26,482.66	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
09/22/2025	Payment	100034	COLEMAN, YOVANOVICH	Inv: 84, Inv: 85			-3,049.50
09/22/2025	Payment	100035	BARRACO AND ASSOCIATES	Inv: 29945			-645.00
Total Outstanding Checks							-3,694.50

Bank Account Statement

Corkscrew Farms CDD

Bank Account No. 5580
Statement No. 09_25

Statement Date 09/30/2025

Outstanding Deposits

Total Outstanding Deposits

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 09/01/2025 to 09/30/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	100033	09/16/25	BUSINESS OBSERVER	25-02806L	LEGAL AD	8/1/25 Business Observer - Public Hearing Advertisement	548002-51301	\$91.88
001	100033	09/16/25	BUSINESS OBSERVER	25-02783L	7/25/25 Business Observer - Legal Advertising	LEGAL AD	548002-51401	\$514.06
001	100034	09/22/25	COLEMAN, YOVANOVICH	85	9/12/25 - CYK - services through 9/12/25	District Counsel	531146-51401	\$1,546.50
001	100034	09/22/25	COLEMAN, YOVANOVICH	84	8/25/25 CYK - Services through 8/25/25	District Counsel	531146-51401	\$1,503.00
001	100035	09/22/25	BARRACO AND ASSOCIATES	29945	8/21/25 Barraco & Associates - Services through 8/21/25	District Engineer	531147-51301	\$645.00
001	1227	09/08/25	COLEMAN, YOVANOVICH	74	LEGAL COUNSEL THRU AUG 2024	LEGAL COUNSEL	531146-51401	\$327.25
001	1228	09/08/25	COLEMAN, YOVANOVICH	73	PROFESSIONAL SERVICES	District Counsel	531146-51401	\$693.00
001	1229	09/23/25	EGIS INSURANCE	29329	9/16/25 Egis - FY2026 Insurance Renewal	Prepaid Insurance	155100	\$16,939.00
Fund Total								\$22,259.69

Total Checks Paid	\$22,259.69
--------------------------	--------------------

Corkscrew Farms Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2025

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2017						
	GENERAL	SERIES 2016	SERIES 2017	CAPITAL	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE	DEBT SERVICE	PROJECTS	FIXED ASSETS	LONG-TERM	
FUND	FUND	FUND	FUND	FUND	DEBT FUND		
ASSETS							
Cash - Operating Account	\$ 45,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,742
Cash in Transit	-	-	11,990	-	-	-	11,990
Assessments Receivable	208	1,792	2,167	-	-	-	4,167
Due From Other Funds	4,192	5,959	-	2,458	-	-	12,609
Investments:							
Prepayment Account	-	10,245	14,275	-	-	-	24,520
Reserve Fund	-	551,786	688,318	-	-	-	1,240,104
Revenue Fund	-	703,910	754,412	-	-	-	1,458,322
Prepaid Insurance	16,939	-	-	-	-	-	16,939
Fixed Assets							
Construction Work In Process	-	-	-	-	22,459,733	-	22,459,733
Amount Avail In Debt Services	-	-	-	-	-	4,067,671	4,067,671
Amount To Be Provided	-	-	-	-	-	19,227,329	19,227,329
TOTAL ASSETS	\$ 67,081	\$ 1,273,692	\$ 1,471,162	\$ 2,458	\$ 22,459,733	\$ 23,295,000	\$ 48,569,126
LIABILITIES							
Accounts Payable	\$ 12,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,220
Accrued Expenses	100	-	-	-	-	-	100
Due to Other	1,470	-	-	-	-	-	1,470
Bonds Payable	-	-	-	-	-	23,295,000	23,295,000
Due To Other Funds	-	-	12,609	-	-	-	12,609
TOTAL LIABILITIES	13,790	-	12,609	-	-	23,295,000	23,321,399

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2017						TOTAL
	GENERAL	SERIES 2016	SERIES 2017	CAPITAL	GENERAL	GENERAL	
	FUND	DEBT SERVICE	DEBT SERVICE	PROJECTS	FIXED ASSETS	LONG-TERM	
	FUND	FUND	FUND	FUND	FUND	DEBT FUND	
<u>FUND BALANCES</u>							
Nonspendable:							
Prepaid Insurance	16,939	-	-	-	-	-	16,939
Restricted for:							
Debt Service	-	1,273,692	1,458,553	-	-	-	2,732,245
Capital Projects	-	-	-	2,458	-	-	2,458
Unassigned:	36,352	-	-	-	22,459,733	-	22,496,085
TOTAL FUND BALANCES	53,291	1,273,692	1,458,553	2,458	22,459,733	-	25,247,727
TOTAL LIABILITIES & FUND BALANCES	\$ 67,081	\$ 1,273,692	\$ 1,471,162	\$ 2,458	\$ 22,459,733	\$ 23,295,000	\$ 48,569,126

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2025
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 110,617	\$ 3,346	\$ (107,271)	3.02%
TOTAL REVENUES	110,617	3,346	(107,271)	3.02%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	-	12,000	0.00%
Trustees Fees	10,700	-	10,700	0.00%
Disclosure Report	4,200	350	3,850	8.33%
District Counsel	9,500	579	8,921	6.09%
District Engineer	9,000	300	8,700	3.33%
District Management	34,000	3,133	30,867	9.21%
Auditing Services	6,800	-	6,800	0.00%
Website ADA Compliance	1,500	1,512	(12)	100.80%
Postage, Phone, Faxes, Copies	150	-	150	0.00%
Insurance - General Liability	4,401	-	4,401	0.00%
Public Officials Insurance	3,432	-	3,432	0.00%
Property & Casualty Insurance	10,478	-	10,478	0.00%
Legal Advertising	1,000	-	1,000	0.00%
Misc Admin	230	-	230	0.00%
Bank Fees	100	-	100	0.00%
Website Admin Services	1,500	528	972	35.20%
Onsite Office Supplies	126	-	126	0.00%
Dues, Licenses & Fees	1,500	175	1,325	11.67%
Total Administration	110,617	6,577	104,040	5.95%
TOTAL EXPENDITURES	110,617	6,577	104,040	5.95%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(3,231)	(3,231)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		56,522		
FUND BALANCE, ENDING		\$ 53,291		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2025
Series 2016 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,180	\$ 2,180	0.00%
Special Assmnts- Tax Collector	737,263	216	(737,047)	0.03%
TOTAL REVENUES	737,263	2,396	(734,867)	0.32%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	275,000	-	275,000	0.00%
Interest Expense	462,263	-	462,263	0.00%
Total Debt Service	737,263	-	737,263	0.00%
TOTAL EXPENDITURES	737,263	-	737,263	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	2,396	2,396	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		1,271,296		
FUND BALANCE, ENDING		<u>\$ 1,273,692</u>		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2025
Series 2017 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,639	\$ 4,639	0.00%
Special Assmnts- Tax Collector	916,594	268	(916,326)	0.03%
TOTAL REVENUES	916,594	4,907	(911,687)	0.54%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	270,000	-	270,000	0.00%
Interest Expense	646,594	-	646,594	0.00%
Total Debt Service	916,594	-	916,594	0.00%
TOTAL EXPENDITURES	916,594	-	916,594	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	4,907	4,907	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		1,453,646		
FUND BALANCE, ENDING		<u>\$ 1,458,553</u>		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2025
Series 2017 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		2,458		
FUND BALANCE, ENDING		<u>\$ 2,458</u>		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 10/01/2025 to 10/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Vendor	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001									
001	100036	10/06/25	V00024	GANNETT FLORIDA LOCALIQ	0007300578	8/31/25 Gannett - AD SERVICES	Legal Advertising	548002-51301	\$245.36
001	100037	10/24/25	V00018	INFRAMARK LLC	159342	9/25/25 Inframark - September 2025	Disclosure Report	531142-51301	\$350.00
001	100037	10/24/25	V00018	INFRAMARK LLC	159342	9/25/25 Inframark - September 2025	District Management	531150-51301	\$2,833.33
001	100037	10/24/25	V00018	INFRAMARK LLC	159342	9/25/25 Inframark - September 2025	Website Admin Services	549936-51301	\$125.00
001	100037	10/24/25	V00018	INFRAMARK LLC	159630	9/25/25 Inframark - August 2025	Disclosure Report	531142-51301	\$350.00
001	100037	10/24/25	V00018	INFRAMARK LLC	159630	9/25/25 Inframark - August 2025	District Management	531150-51301	\$2,833.33
001	100037	10/24/25	V00018	INFRAMARK LLC	159630	9/25/25 Inframark - August 2025	Website Admin Services	549936-51301	\$125.00
001	100038	10/24/25	V00004	COLEMAN, YOVANOVICH	86	10/17/25 CYK - Services through 10/17/25	District Counsel	531146-51401	\$579.00
001	100039	10/29/25	V00032	SCHOOLSTATUS PARENT, INC	INV-SS-5187	10/13/25 SchoolStatus - Quarterly Service	Website Admin Services	549936-51301	\$403.25
001	1230	10/24/25	V00031	FLORIDA COMMERCE	93341	10/1/25 Florida Commerce - Annual Filing Fee	Dues, Licenses & Fees	554020-51301	\$175.00
Fund Total									\$8,019.27

Total Checks Paid	\$8,019.27
--------------------------	-------------------

RESOLUTION 2026-02

A RESOLUTION AMENDING THE CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FOR FISCAL YEAR 2025

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Corkscrew Farms Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2025 and

WHEREAS, the Board desires to *reallocate* funds budgeted to reappropriate General Funds approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The Debt Service Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective on this 17th day of November 2025 and be reflected in the monthly and Fiscal Year End 9/30/2025 Financial Statements and Audit Report of the District.

Corkscrew Farms Community Development District

By: _____

Chairperson

Attest:

By: _____
Justin Faircloth, Secretary

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Proposed Budget Amendment General Fund For the Period Ending September 30, 2025

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	93,210	-	93,210	95,415	2,205
TOTAL REVENUES	93,210	-	93,210	95,415	2,205
EXPENDITURES					
Administration					
Trustees Fees	10,700	1,600	12,300	11,374	926
Disclosure Report	4,200	-	4,200	2,800	1,400
District Counsel	9,500	3,500	13,000	11,602	1,398
District Engineer	9,000	-	9,000	4,394	4,606
District Management	34,000	-	34,000	29,283	4,717
Auditing Services	6,800	7,500	14,300	13,700	600
Website ADA Compliance	1,500	-	1,500	1,500	-
Postage, Phone, Faxes, Copies	150	1,800	1,950	1,830	120
Public Officials Insurance	3,168	-	3,168	3,168	-
Legal Advertising	1,000	3,500	4,500	3,487	1,013
Bank Fees	100	-	100	35	65
Website Admin Services	1,500	1,500	3,000	1,000	2,000
Onsite Office Supplies	126	-	126	-	126
Dues, Licenses & Fees	1,500	-	1,500	490	1,010
Total Administration	83,244	19,400	102,644	84,663	17,981
Other Physical Environment					
Property & Casualty Insurance	9,736	5,000	14,736	13,497	1,239
Total Other Physical Environment	9,736	5,000	14,736	13,497	1,239
Reserves					
Reserve - Undesignated	230	3,500	3,730	-	3,730
Total Reserves	230	3,500	3,730	-	3,730
TOTAL EXPENDITURES & RESERVES	93,210	27,900	121,110	98,160	22,950
Excess (deficiency) of revenues Over (under) expenditures	-	(27,900)	(27,900)	(2,745)	25,155
Net change in fund balance	-	(27,900)	(27,900)	(2,745)	25,155
FUND BALANCE, BEGINNING (OCT 1, 2024)	82,295	-	82,295	65,630	(16,665)
FUND BALANCE, ENDING	\$ 82,295	\$ (27,900)	\$ 54,395	\$ 62,885	\$ 8,490