



Corkscrew Farms Community Development District

February 16, 2026

Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 277 669 591 952 91 PASSCODE: DJ6id3Wn

[JOIN THE MEETING NOW](#)

CALL-IN INFORMATION

CALL-IN #: 646-838-1601 ID #: 479 449 753#

11555 HERON BAY SUITE 201
CORAL SPRINGS, FLORIDA 33076

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Corkscrew Farms Community Development District

Board of Supervisors:

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

Staff:

Jennifer Goldyn, Regional Director
Greg Urbancic, District Counsel
Carl A. Barraco, District Engineer
Sandra MacGregor, District Accountant
Janice Swade, Administrative Assistant

Regular Meeting Agenda Monday, February 16, 2026 – 1:30 p.m.

1. Call to Order and Roll Call

2. Approval of Agenda

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

4. Staff Reports

- A. District Accountant
 - i. Approval of Financial Statements & Payment Register as of December 2025.....Page 3
- B. District Counsel
- C. District Engineer
 - i. Ratification of Engineering Services Contract.....Page 12
 - ii. Consideration of Lake Bank Remediation Services.....Page 26
 - iii. Discussion of Issues with the Place Master Association
- D. District Manager
 - i. Follow-Up Items

5. Business Items

6. Business Administration Items

- A. Approval of November 17, 2025 Meeting Minutes.....Page 28
- B. Approval of Fiscal Year 2025 Audit Engagement Letter.....Page 33
- C. Consideration of Resolution 2026-03, Designating New Treasurer.....Page 38

7. Supervisor Comments

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

9. Adjournment

The next meeting is scheduled to be held on Monday, March 16, 2026 at 1:30 p.m.

District Office:

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

Meeting Location:

Barefoot Bar & Grill
19921 Beechcrest Place
Estero, Florida 33928
(239) 221-8628

*Corkscrew Farms
Community
Development
District*

Financial Report

December 31, 2025

CLEAR PARTNERSHIPS



CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
 As of December 31, 2025
 (In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2016		SERIES 2017		SERIES 2017		GENERAL		TOTAL
	GENERAL FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND			
ASSETS									
Cash - Operating Account	\$ 129,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,839
Cash in Transit	-	43,186	65,655	-	-	-	-	-	108,841
Assessments Receivable	208	1,792	2,167	-	-	-	-	-	4,167
Due From Other Funds	4,676	5,743	-	2,458	-	-	-	-	12,877
Investments:									
Prepayment Account	-	2,394	9,149	-	-	-	-	-	11,543
Reserve Fund	-	553,048	687,715	-	-	-	-	-	1,240,763
Revenue Fund	-	851,565	971,997	-	-	-	-	-	1,823,562
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	-	-	-	-	-	-	18,682,329	-	18,682,329
TOTAL ASSETS	\$ 134,723	\$ 1,457,728	\$ 1,736,683	\$ 2,458	\$ 22,459,733	\$ 22,750,000	\$ -	\$ -	\$ 48,541,325
LIABILITIES									
Accounts Payable	\$ 6,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,800
Accrued Expenses	100	-	-	-	-	-	-	-	100
Due to Other	1,470	-	-	-	-	-	-	-	1,470
Bonds Payable	-	-	-	-	-	22,750,000	-	-	22,750,000
Due To Other Funds	-	-	12,877	-	-	-	-	-	12,877
TOTAL LIABILITIES	8,370	-	12,877	-	-	22,750,000	-	-	22,771,247

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	SERIES 2017	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
				CAPITAL PROJECTS FUND			
<u>FUND BALANCES</u>							
Restricted for:							
Debt Service	-	1,457,728	1,723,806	-	-	-	3,181,534
Capital Projects	-	-	-	2,458	-	-	2,458
Unassigned:	126,353	-	-	-	22,459,733	-	22,586,086
TOTAL FUND BALANCES	126,353	1,457,728	1,723,806	2,458	22,459,733	-	25,770,078
TOTAL LIABILITIES & FUND BALANCES	\$ 134,723	\$ 1,457,728	\$ 1,736,683	\$ 2,458	\$ 22,459,733	\$ 22,750,000	\$ 48,541,325

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending December 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	\$ 106,083	\$ (4,534)	95.90%
TOTAL REVENUES	110,617	106,083	(4,534)	95.90%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	200	11,800	1.67%
Trustees Fees	10,700	5,056	5,644	47.25%
Disclosure Report	4,200	1,050	3,150	25.00%
District Counsel	9,500	118	9,382	1.24%
District Engineer	9,000	600	8,400	6.67%
District Management	34,000	8,500	25,500	25.00%
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	3,227	1,174	73.32%
Public Officials Insurance	3,432	3,234	198	94.23%
Property & Casualty Insurance	10,478	10,478	-	100.00%
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	778	722	51.87%
Onsite Office Supplies	126	-	126	0.00%
Dues, Licenses & Fees	1,500	1,500	-	100.00%
Total Administration	110,617	36,253	74,364	32.77%
TOTAL EXPENDITURES	110,617	36,253	74,364	32.77%
Excess (deficiency) of revenues				
Over (under) expenditures	-	69,830	69,830	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		56,523		
FUND BALANCE, ENDING		\$ 126,353		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending December 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	\$ -	\$ 8,544	\$ 8,544	0.00%
Special Assmnts- Tax Collector	737,263	688,432	(48,831)	93.38%
TOTAL REVENUES	737,263	696,976	(40,287)	94.54%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	275,000	275,000	-	100.00%
Interest Expense	462,263	235,544	226,719	50.95%
Total Debt Service	737,263	510,544	226,719	69.25%
TOTAL EXPENDITURES	737,263	510,544	226,719	69.25%
Excess (deficiency) of revenues Over (under) expenditures	-	186,432	186,432	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		1,271,296		
FUND BALANCE, ENDING		<u>\$ 1,457,728</u>		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending December 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	\$ -	\$ 11,937	\$ 11,937	0.00%
Special Assmnts- Tax Collector	916,594	855,476	(61,118)	93.33%
TOTAL REVENUES	916,594	867,413	(49,181)	94.63%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	270,000	270,000	-	100.00%
Interest Expense	646,594	327,253	319,341	50.61%
Total Debt Service	916,594	597,253	319,341	65.16%
TOTAL EXPENDITURES	916,594	597,253	319,341	65.16%
Excess (deficiency) of revenues Over (under) expenditures	-	270,160	270,160	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)		1,453,646		
FUND BALANCE, ENDING		<u>\$ 1,723,806</u>		

CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending December 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>		

Bank Account Statement

Corkscrew Farms CDD

Bank Account No. 5580
Statement No. 12_25

Statement Date 12/31/2025

G/L Account No. 101001 Balance	129,838.74	Statement Balance	226,729.47
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	129,838.74	Subtotal	226,729.47
Negative Adjustments	0.00	Outstanding Checks	-96,890.73
Ending G/L Balance	129,838.74	Ending Balance	129,838.74

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
12/10/2025		JE000561	Special Assmnts-Tax Collector	Busey Bank	1,302,665.99	1,302,665.99	0.00
12/22/2025		JE000562	Special Assmnts-Tax Collector	Busey Bank	103,298.09	103,298.09	0.00
Total Deposits					1,405,964.08	1,405,964.08	0.00
Checks							
							0.00
11/04/2025	Payment	100042	SCHOOLSTATUS PARENT, INC LEE COUNTY	Inv: INV-SS-5224	-1,512.00	-1,512.00	0.00
11/18/2025	Payment	1234	PROPERTY APPRAISER	Payment of Invoice 000372	-1,325.00	-1,325.00	0.00
11/25/2025	Payment	1235	JIMMIE H. WEBB	Check for Vendor V00028	-200.00	-200.00	0.00
12/02/2025	Payment	1236	CORKSCREW FARMS CDD	Check for Vendor V00014	-209,899.94	-209,899.94	0.00
12/04/2025	Payment	1237	U.S. BANK	Payment of Invoice 000375	-5,056.13	-5,056.13	0.00
12/12/2025	Payment	1238	CORKSCREW FARMS CDD	Check for Vendor V00014	-1,221,366.27	-1,221,366.27	0.00
12/16/2025	Payment	100044	INFRAMARK LLC	Inv: 165667	-3,308.33	-3,308.33	0.00
Total Checks					-1,442,667.67	-1,442,667.67	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
12/16/2025	Payment	1239	COLEMAN, YOVANOVICH	Check for Vendor V00004			-39.50
12/30/2025	Payment	1240	CORKSCREW FARMS CDD	Check for Vendor V00014			-96,851.23
Total Outstanding Checks							-96,890.73
Outstanding Deposits							

Bank Account Statement

Corkscrew Farms CDD

Bank Account No. 5580
Statement No. 12_25

Statement Date 12/31/2025

Total Outstanding Deposits

**AGREEMENT FOR
PROFESSIONAL ENGINEERING SERVICES**

THIS AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES (this “**Agreement**”) is made and entered into effective this ___ day of January, 2026, by and between **CORKSCREW FARMS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (the “**District**”) and **BARRACO AND ASSOCIATES, INC.**, a Florida corporation (the “**Engineer**”).

RECITALS

WHEREAS, 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; and

WHEREAS, the District is authorized to plan, acquire and/or maintain improvements, facilities and services in conjunction with the development and maintenance of the lands within the District; and

WHEREAS, pursuant to Sections 190.033 and 287.055, Florida Statutes, the District solicited qualifications from qualified firms and individuals to provide professional engineering services to the District on a continuing basis; and

WHEREAS, Engineer submitted a proposal to serve in this capacity; and

WHEREAS, the District's Board of Supervisors (the “**Board**”) ranked Engineer as the most qualified firm to provide professional engineering services for the District and authorized the negotiation of a contract pursuant to Section 287.055, Florida Statutes; and

WHEREAS, the District intends to employ Engineer to perform engineering, construction administration, environmental management and permitting, financial and economic studies, as defined by a separate work authorization or work authorizations; and

WHEREAS, the Engineer shall serve as District’s professional representative in each service or project to which this Agreement applies and will give consultation and advice to the District during performance of these services.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained, the acts and deeds to be performed by the parties hereto and the payments by the District to the Engineer of the sums of money herein specified, it is mutually covenanted and agreed as follows:

1. **Incorporation of Recitals.** The recitals stated above are true and correct and are incorporated by reference herein as a material part of this Agreement.
2. **Scope of Services.**
 - a. The Engineer will provide general engineering services, including:
 1. Preparation of any necessary reports and attendance at meetings of the Board.

2. Assisting in meeting with necessary parties involving bond issues, special reports, feasibility studies or other tasks.

3. Providing professional engineering services including but not limited to review and execution of documents under the District’s Trust Indentures and monitoring of District projects.

4. Any other items requested by the Board.

b. Engineer shall, when authorized by the Board, provide general services related to construction of any District projects including, but not limited to:

1. Periodic visits to the site, or full-time construction management of District projects, as directed by District.

2. Processing of contractor’s pay estimates.

3. Preparation of, and/or assistance with, the preparation of work authorizations, requisitions, change orders and acquisitions for review by the District Manager, District Counsel and the Board.

4. Final inspection and requested certificates for construction including the final certificate of construction.

5. Consultation and advice during construction, including performing all roles and actions required of any construction contract between District and any contractor(s) in which Engineer is named as owner’s representative or “Engineer.”

6. Any other activity related to construction as authorized by the Board.

c. With respect to maintenance of the facilities, Engineer shall render such services as authorized by the Board.

3. Method of Authorization.

a. No work shall be undertaken or compensation earned under this Agreement unless specifically authorized in one of the following manners:

1. By direction of the Board at a meeting of the Board, which direction of the Board shall be reflected in the meeting minutes and confirmed by the District Manager or the District Manager’s staff;

2. By written authorization and project direction by the District Manager, District Manager’s staff or their designee. Project direction will be provided by the District’s Field Manager or the District Manager’s staff; or

3. By a written work authorization executed by both parties (“**Work Authorization**”).

b. Authorization of specific tasks or projects may occur pursuant to any of the methods identified in subsection a., above. In instances where the Board authorizes work at a meeting of the Board, no separate written Work Authorization is required, provided that such authorization is to be documented

in the meeting minutes. Similarly, if the District Manager provides written authorization, no additional written Work Authorization is necessary unless otherwise requested by the District or the Engineer. In all other cases, a written work authorization executed by both parties shall be required before any work commences. Each such written Work Authorization shall include the scope of services, compensation, project schedule, and special provisions or conditions specific to the service or project being authorized. Authorization of services or projects under this Agreement shall be at the sole option of the District.

c. Engineer shall perform its obligations under this Agreement as expeditiously and efficiently as are consistent with professional skill and care and the orderly progress of the construction of the District's facilities and improvements and meet such project schedules as may be developed by District and consistent with information provided to Engineer by District and applicable government agencies. Engineer agrees that all services shall be provided in such a manner as to meet District's reasonable expectation and to provide Engineer's best efforts to ensure the timely progression of the work being performed by the District.

4. **Compensation.**

a. It is understood and agreed that the payment of compensation for services under this Agreement shall be stipulated in each Work Authorization and/or per the hourly compensation rates outlined in **Exhibit "A"** attached hereto. In the event of any conflict between the terms herein and the terms in any exhibit attached hereto, the terms herein shall control. One of the following methods will be utilized:

i. **Lump Sum Amount** – With respect to any Work Authorization, the District and Engineer shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished. For any lump-sum or cost-plus-a-fixed-fee professional service contract over the threshold amount provided in Section 287.017 of the Florida Statutes for CATEGORY FOUR, the District shall require the Engineer to execute a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. The price for any lump sum Work Authorization, and any additions thereto, will be adjusted to exclude any significant sums by which the District determines the Work Authorization was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such adjustments must be made within one (1) year following the completion of the work contemplated by the lump sum Work Authorization.

ii. **Hourly Personnel Rates** – For services or projects where the scope of services is not clearly defined or recurring services or other projects where the District desires the use of the hourly compensation rates outlined in **Exhibit "A"** ("**Schedule of Rates**"), attached hereto and incorporated by this reference. The District and Engineer may agree to a "not to exceed" amount when utilizing hourly personnel rates for a specific work authorization.

5. **Reimbursable Expenses.** Reimbursable expenses consist of actual expenditures made by Engineer, its employees, or its consultants in the interest of the services for the incidental expenses as listed as follows:

a. Expenses of transportation and living when traveling in connection with a project and fees paid for securing approval of authorities having jurisdiction over the project. All expenditures shall be made in accordance with Chapter 112, Florida Statutes, and with the District's travel policy.

b. Expense of reproduction, postage and handling of drawings and specifications.

6. **Term of Agreement.** It is understood and agreed that the term of this Agreement will be from the time of execution of this Agreement by the parties hereto until terminated in accordance with its terms.

7. **Special Consultants.** When authorized in writing by the District, additional special consulting services may be utilized by Engineer and paid for on a cost basis.

8. **Books And Records.** Engineer shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Engineer for a period of at least four (4) years from and after completion of any services hereunder, or such further time as required under Florida law. The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Engineer.

9. **Ownership of Documents.**

a. All rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports, or other tangible work product originally developed by Engineer pursuant to this Agreement (the "**Work Product**") shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire.

b. The Engineer shall deliver all Work Product to the District upon completion thereof, unless it is necessary for the Engineer in the District's sole discretion to retain possession for a longer period of time. Upon early termination of the Engineer's services hereunder, the Engineer shall deliver all such Work Product whether complete or not. The District shall have all rights to use any and all Work Product. Engineer shall retain copies of the Work Product for its permanent records, provided the Work Product is not used without the District's prior express written consent. The Engineer agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the Project.

c. The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement. To the extent the services performed under this Agreement produce or include copyrightable or patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with respect to such work. The Engineer hereby assigns to the District any and all rights the Engineer may have including, without limitation, the copyright, with respect to such work. The Engineer acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise, the preparation of such copyrightable or patentable materials or designs.

10. **Accounting Records.** Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times.

11. **Reuse of Documents.** All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of service. Such documents are not intended or represented to be suitable for reuse by District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by Engineer will be at the District's sole risk and without liability or legal exposure to Engineer. All documents including drawings, plans and specifications furnished by Engineer to District are subject to reuse in accordance with Section 287.055(10), Florida Statutes.

12. Estimate of Cost. Since Engineer has no control over the cost of labor, materials, or equipment or over a contractor's methods of determining prices, or over competitive bidding or market conditions, Engineer's opinions of probable cost provided as a service hereunder are to be made on the basis of his experience and qualifications and represent Engineer's best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by Engineer. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

13. Insurance.

a. Subject to the provisions of this Article, the Engineer shall, at a minimum, maintain throughout the term of this Agreement the following insurance:

1. Workers' Compensation Insurance in accordance with the laws of the State of Florida.

2. Commercial General Liability Insurance, including, but not limited to, bodily injury (including contractual), property damage (including contractual), products and completed operations, and personal injury with limits of not less than One Million and No/100 Dollars (\$1,000,000.00) per occurrence, and not less than Two Million and No/100 Dollars (\$2,000,000.00) in the aggregate covering all work performed under this Agreement.

3. Automobile Liability Insurance, including without limitation bodily injury and property damage, including all vehicles owned, leased, hired, and non-owned vehicles with limits of not less than One Million and No/100 Dollars (\$1,000,000.00) combined single limit covering all work performed under this Agreement.

4. Professional Liability Insurance for Errors and Omissions, with limits of not less than Two Million and No/100 Dollars (\$2,000,000.00).

5. Cyber Liability Insurance, with limits not less than \$1,000,000 per occurrence or claim, \$1,000,000 aggregate. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by Engineer in this Agreement and shall include, but not be limited to, claims involving security breach, system failure, data recovery, business interruption, cyber extortion, social engineering, infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, and alteration of electronic information. The policy shall provide coverage for breach response costs, regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations. This insurance requirement will be considered met if the general liability insurance includes an affirmative cyber endorsement for the required amounts and coverages.

b. All insurance policies secured by Engineer pursuant to the terms of this Agreement shall be written on an "occurrence" basis to the extent permitted by law.

c. The District and the District's officers, supervisors, agents, staff, and representatives shall be named as additional insured parties, except with respect to the Worker's Compensation Insurance and the Professional Liability Insurance for which only proof of insurance shall be provided. The Engineer shall furnish the District with the Certificate of Insurance evidencing compliance with the requirements of

this Section. 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 within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.

d. If the Engineer fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Engineer shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

14. Contingent Fee. The Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Engineer, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

15. Audit. Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times. The Engineer agrees that the District or any of its duly authorized representatives shall have access to and the right to examine any books, documents, papers, and records of the Engineer involving transactions related to the Agreement for a period of four (4) years or longer as required by law. The Engineer agrees that payment made under the Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until either (a) the completion of an audit and resolution of all questions arising therefrom, or (b) three years after the expenditure of all funds under this Agreement, or (c) the public record retention period established by the District's records retention policy, whichever comes later.

16. Compliance With Governmental Regulations. In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by the Engineer, shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction. If the Engineer fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Engineer or any of its agents, servants, or employees, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

17. Compliance With Professional Standards. In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by Engineer, shall maintain the highest standard of care, skill, diligence, and professional competency for such work and/or services. Any designs, drawings, reports, or specifications prepared or furnished by Engineer that contain errors, conflicts, or omissions will be promptly corrected by Engineer at no cost to the District.

18. Indemnification. The Engineer agrees, to the fullest extent permitted by law, to indemnify and hold harmless the District and the District's officers and employees (together, the "Indemnitees"), from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused wholly or in part by the negligence, recklessness, or intentionally wrongful conduct of the Engineer and other persons employed or utilized by the Engineer in the performance of this Agreement, including

without limitation the Engineer's contractors, subcontractors, and sub-subcontractors. To the extent a limitation on liability is required by Section 725.06, Florida Statutes or other applicable law, liability under this section shall in no event exceed the sum of Two Million Dollars and No Cents (\$2,000,000.00) and Engineer shall carry, at his own expense, insurance in a company satisfactory to District to cover the aforementioned liability. Engineer agrees such limitation bears a reasonable commercial relationship to the Agreement and was part of the project specifications or bid documents. The Engineer agrees and covenants that nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law. In the event that any indemnification, defense, or hold harmless provision of this Agreement is determined to be unenforceable, the provision shall be reformed in accordance with the mutual intent of the Engineer and the District to provide indemnification, defense, and hold harmless provisions to the maximum effect allowed by Florida law and for the benefit of the Indemnitees.

19. Employment Verification. The Engineer agrees that it shall bear the responsibility for verifying the employment status of all persons it employs or subcontracts in the performance of this Agreement and agrees to otherwise comply with all applicable federal and Florida law, including but not limited to the Immigration Reform and Control Act of 1986, as amended, and Section 448.095, Florida Statutes.

20. Independent Contractor. In all matters relating to this Agreement, the District and the Engineer agree and acknowledge that the Engineer shall serve as an independent contractor of the District. Neither the Engineer nor employees of the Engineer, if any, are employees of the District under the meaning or application of any Federal or State unemployment, insurance laws, or any other potentially applicable laws. The Engineer agrees to assume all liabilities or obligations by any one or more of such laws with respect to employees of the Engineer, if any, in the performance of this Agreement. The Engineer shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Engineer shall have no authority to represent as agent, employee, or in any other capacity the District, unless set forth differently herein or authorized by vote of the Board.

21. Controlling Law. The Engineer and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Venue for all proceedings with respect to this Agreement shall be Lee County, Florida.

22. Notice. Any notice, demand, consent, authorization, request, approval or other communication that any party is required, or may desire, to give to or make upon the other parties pursuant to this Agreement will be effective and valid only if in writing, signed by the party giving notice and either (i) delivered personally to the other parties; (ii) sent by commercial courier or delivery service; (iii) email, addressed to the other parties at the addresses set forth below (or to such other place as any party may by notice to the others specify). 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. Initial addresses for the Parties include:

If to Engineer:

Barraco and Associates, Inc.
Attn: Carl Barraco
2271 McGregor Blvd.
Fort Myers, FL 33901-3314
Email: carlb@barraco.net

If to District: Corkscrew Farms Community Development District
 Attn: Michael Perez, District Manager
 2005 Pan Am Circle, Suite 300
 Tampa, Florida 33602
 Email: Michael.Perez@inframark.com

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

Counsel for the District and counsel for the Engineer may deliver Notice on behalf of the District and the Engineer. 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. Public Records. The Engineer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, the Engineer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. The Engineer acknowledges that the designated public records custodian for the District is Inframark ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Engineer 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 the Engineer 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 Engineer'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 the Engineer, the Engineer 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 Engineer to comply with Section 119.0701, Florida Statutes may subject Engineer to penalties under Section 119.10, Florida Statutes. Further, in the event Engineer 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 THE ENGINEER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, TELEPHONE: (954) 603-0033, EMAIL: PUBLICRECORDS@INFRAMARK.COM, AND MAILING

ADDRESS: 11555 HERON BAY BLVD., SUITE 201, CORAL SPRINGS, FLORIDA 33076.

24. E-Verify. Engineer shall comply with all applicable requirements of Section 448.095, Florida Statutes. Engineer 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 Engineer enters into a contract with a subcontractor relating to the services under the Agreement, the subcontractor must register with and use the E-Verify system and provide Engineer with an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Engineer 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)(j), Florida Statutes and the term "unauthorized alien" shall have such meaning as provided in Section 448.095(k), Florida Statutes.

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

Notwithstanding anything else in the Agreement to the contrary, District may immediately terminate the Agreement for cause if there is a good faith belief that Engineer 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.

By entering into this Agreement, Engineer represents that no public employer has terminated a contract with Engineer under Section 448.095(2)(c), Florida Statutes, within the year immediately preceding the date of the Agreement. District has materially relied on this representation in entering into this Agreement with Engineer.

25. No Third-Party Benefits. Nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by operation of law.

26. Severability. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

27. Assignment. Except as provided otherwise in this Agreement, neither the District nor the Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Any purported assignment without such written consent is void. Nothing in this paragraph shall prevent the Engineer from employing such independent professional associates and consultants as Engineer deems appropriate and consistent with this Agreement.

28. Amendment. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both the District and the Engineer.

29. Arm's Length Transaction. This Agreement reflects the negotiated agreement of the District and the Engineer, each represented by competent legal counsel. Accordingly, this Agreement shall be construed

as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation or construction of any of the provisions of this Agreement.

30. Individual Liability. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREUNDER, UNDER THIS AGREEMENT, AND PURSUANT TO THE REQUIREMENTS OF SECTION 558.0035, *FLORIDA STATUTES*, THE REQUIREMENTS OF WHICH ARE EXPRESSLY INCORPORATED HEREIN, AN INDIVIDUAL EMPLOYEE OR AGENT OF THE ENGINEER MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

31. Termination. The District may terminate this Agreement for cause immediately upon notice to Engineer. The District or the Engineer may terminate this Agreement without cause upon thirty (30) days written notice. At such time as the Engineer receives notification of the intent of the District to terminate this Agreement, the Engineer shall not perform any further services unless directed to do so in writing by the District. In the event of any termination or breach of any kind, the Engineer shall not be entitled to consequential damages of any kind (including but not limited to lost profits), but instead the Engineer's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets.

32. Headings For Convenience Only. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

33. Enforcement Of Agreement. In the event that either the District or the Engineer is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorney's fees and costs at all judicial levels.

34. Acceptance. Acceptance of this Agreement is indicated by the signatures of the authorized representatives of the District and the Engineer in the spaces provided below.

35. Compliance with Section 20.055, Florida Statutes. The Engineer agrees to comply with Section 20.055(5), Florida Statutes, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), Florida Statutes.

36. Scrutinized Companies Statement. Engineer certifies it: (i) is not in violation of Section 287.135, Florida Statutes; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Engineer is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized

Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

37. **Anti-Human Trafficking Affidavit.** In accordance with the requirements of Section 787.06(13), Florida Statutes, the affidavit attached hereto as **Exhibit "B"** shall be completed by the Association at the time of execution of this Agreement and upon any renewal of this Agreement.

38. **Counterparts.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

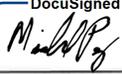
{Remainder of page intentionally left blank. Signatures commence on next page.}

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

DISTRICT:

**CORKSCREW FARMS
COMMUNITY DEVELOPMENT DISTRICT**

Attest:

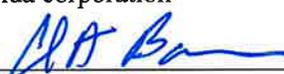
DocuSigned by:

A914FC66308743R
Michael Perez, Secretary

Signed by:
By: 
DA0E93EBA951481...
Chair/Vice-Chair

Date: 12/23/2025

ENGINEER:

BARRACO AND ASSOCIATES, INC.,
a Florida corporation

By: 

Name: Carl A Barrao

Title: President

Date: Dec 22, 2025

Exhibit "A": Schedule of Rates

Exhibit "B": Affidavit of Compliance with Anti-Human Trafficking Laws

RATE SCHEDULE

2025

SERVICES

Expert Witness	\$ 450.00	per hour
Principal Professional Engineer	\$ 300.00	per hour
Senior Professional Engineer	\$ 275.00	per hour
Professional Engineer	\$ 225.00	per hour
Project Engineer	\$ 200.00	per hour
Professional Surveyor and Mapper	\$ 225.00	per hour
Senior Project Manager	\$ 200.00	per hour
Project Manager	\$ 175.00	per hour
Principal Planner	\$ 195.00	per hour
CDD Manager	\$ 150.00	per hour
Senior Planner	\$ 165.00	per hour
Senior Project Technician	\$ 175.00	per hour
Project Technician	\$ 150.00	per hour
Senior Construction Observer	\$ 150.00	per hour
Construction Observer	\$ 125.00	per hour
Senior Project Services	\$ 125.00	per hour
Project Services	\$ 100.00	per hour
Two Man Survey Crew	\$ 200.00	per hour
Three Man Survey Crew	\$ 255.00	per hour
Four Man Survey Crew	\$ 295.00	per hour

REIMBURSABLE EXPENSES

11" x 17" color copy	\$1.65	EA
11" x 17" copy	\$0.16	EA
24" x 36" Bond Print	\$1.65	EA
24" x 36" High Gloss Photo	\$52.80	EA
24" x 36" Mylar Print	\$8.80	EA
8½" x 11" copies	\$0.07	EA
Courier - Bonita Springs	\$40.00	EA
Courier - Fort Myers	\$20.00	EA
Courier - Naples	\$60.00	EA
Courier Services - Port Charlotte	\$25.00	EA
24" x 36" Color Aerial	\$25.00	EA
24" x 36" Bond Color Print	\$20.00	EA

Cost Plus 10%

Equipment Rental
Miscellaneous (Expense)
Permit Fees

Exhibit "B"
Affidavit of Compliance with Anti-Human Trafficking Laws

STATE OF FLORIDA

COUNTY OF Lee

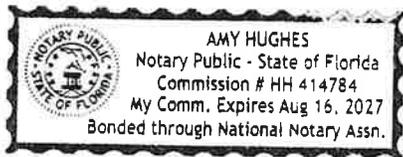
In accordance with Section 787.06(13), Florida Statutes, the undersigned, on behalf of **BARRACO AND ASSOCIATES, INC.**, a Florida corporation (the "**Contractor**"), hereby attests under penalty of perjury that, the Contractor, to the best of my knowledge and reasonable belief, does not use coercion 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: Carl A Barreto
Title: President
BARRACO AND ASSOCIATES, INC.,
a Florida corporation
Date: Dec 22, 2025

SWORN TO AND SUBSCRIBED before me by means of physical presence or online notarization, this 22 day of Dec, 2025, by Carl A Barreto, as President of BARRACO AND ASSOCIATES, INC., a Florida corporation, who is personally known to me or who produced _____ as identification.





Notary Public

(Notary Seal)

February 4, 2026

Corkscrew Farms Community Development District
c/o Ms. Jennifer Goldyn, Regional Manager
Inframark IMS
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Re: Corkscrew Farms Lake Bank Remediation
Estero, Lee County, Florida

Dear Ms. Goldyn:

This Work Authorization is being entered into pursuant to Section 3.a.3 of that certain Agreement for Professional Engineering Services dated _____ between Corkscrew Farms Community Development District (CDD)), a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes and Barraco and Associates, Inc. (BAI) (Consultant), a Florida corporation (the "Agreement"). Except as modified by this Work Authorization, the terms and conditions of the Agreement shall apply to the work authorized herein.

Task I. Evaluate Existing Conditions

- A. Lake Bank and Dry Detention Inspection: Conduct and inspection of 11 stormwater management lakes and 7 dry detention areas within The Place Community with deficient areas (based on South Florida Water Management District "SFWMD" policy) to be shown on aerial photograph. *(Time & Materials with Estimate)* \$4,500.00
- B. Perimeter Berm Inspection: Conduct and inspection of the stormwater management interior and exterior perimeter berms within The Place Community with deficient areas (based on South Florida Water Management District "SFWMD" policy) to be shown on aerial photograph. *(Time & Materials with Estimate)* \$7,500.00
- C. Storm Drain Inspection: Conduct visual inspection of all concrete drainage structures of the stormwater management system as well as manual probing of structures to measure and document any sediment measured. *(Time & Materials with Estimate)* \$18,000.00

Sub-total: \$30,000.00

Task II. Document Existing Conditions

- A. Stormwater Management System Maintenance Exhibit: Prepare an exhibit illustrating the deficiencies noted during tasks I: A, B, and C. *(Time & Materials with Estimate)* \$4,500.00
- B. Drainage Structure Inspection Sheets: Prepare Structural Control Inspection Form for each drainage structure with type of

structure identified as well as any observed issues with recommendations for corrections. (*Time & Materials with Estimate*)

- C. Narrative with Maintenance Recommendations: Prepare a \$2,500.00 narrative of the overall conditions observed of the stormwater management system to be provided to the CDD. (*Time & Materials with Estimate*)

Sub-total: \$12,000.00

TOTAL CONTRACT: \$42,000.00

Items Not Included in Contract:

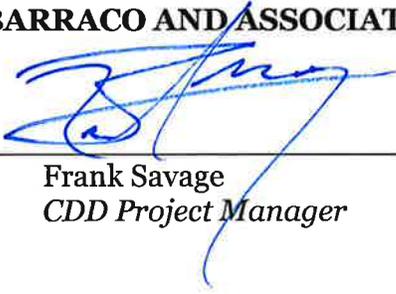
Any items not specifically listed in this contract, can be provided at the request of the client, and will be provided time and materials, in accordance with our current rate schedule, or at an agreed upon lump sum by an Addendum to this Contract.

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement as of the day and year first above written.

CLIENT:
CORKSCREW FARMS CDD

CONSULTANT:
BARRACO AND ASSOCIATES, INC.

Jennifer Goldyn
Regional Manager



Frank Savage
CDD Project Manager

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

The regular meeting of the Board of Supervisors of the Corkscrew Farms Community Development District was held Monday, November 17, 2025 at 1:30 p.m. at The Barefoot Bar and Grill, located at 19921 Beechcrest Place, Estero, Florida 33928.

Present and constituting a quorum were:

Eileen Barrett	Chairperson
Jimmie Webb	Vice Chairperson
Pat Hamre	Assistant Secretary
Janet Shanley	Assistant Secretary

Also present either in person or via electronic telecommunications were:

Justin Faircloth	District Manager
Frank Savage	Barraco and Associates, Inc.
Various 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 and Roll Call

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

SECOND ORDER OF BUSINESS

Approval of Agenda

There being no amendments,

On MOTION by Mr. Webb, seconded by Ms. Barrett, with all in favor, the Agenda was approved, as presented. (3-0)

THIRD ORDER OF BUSINESS

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

There being no audience comments, the next order of business followed.

42 **FOURTH ORDER OF BUSINESS** **Administrative Matters**
43 **A. Acceptance of Resignation of Mr. Thomas Butler (Seat 4, Expiring 11/2026)**
44

45
46 On MOTION by Mr. Webb, seconded by Ms. Shanley, with all in
47 favor, the resignation of Mr. Thomas Butler from Seat 4, expiring
48 11/2026, was accepted. (3-0)
49

50 **B. Consideration of Supervisor to Fill Vacant Seat**
51 **i. David Reeves**
52 **ii. Pat Hamre**
53

54
55 On MOTION by Ms. Barrett, seconded by Ms. Shanley, with all in
56 favor, Ms. Pat Hamre was appointed to Seat 4, expiring 11/2026. (3-
57 0)
58

59 **C. Oath of Office for Newly Appointed Supervisor**
60 Mr. Faircloth, a Notary Public for the State of Florida, administered the Oath of Office to
61 Ms. Hamre.

62 **D. Designation of Officers (Resolution 2026-01)**
63

64 Mr. Faircloth explained that when there is a reorganization of the Board, officers are
65 required to be selected once again.

66 Mr. Faircloth took nominations for Chair. Ms. Shanley nominated Ms. Barrett.

67 Mr. Faircloth took nominations for Vice Chair. Ms. Shanley nominated Mr. Webb.
68

69 On MOTION by Ms. Barrett, seconded by Ms. Shanley, with all in
70 favor, Resolution 2026-01, Designating Officers of the District, with
71 Ms. Barrett as Chairperson, Mr. Webb as Vice Chairperson, Mr.
72 Faircloth as Secretary, Ms. Montagna as Assistant Treasurer, and
73 Ms. Hamre, and Ms. Shanley as Assistant Secretaries, was adopted.
74 (4-0)
75
76

77 **FIFTH ORDER OF BUSINESS** **Staff Reports**

78 **A. District Counsel**
79 There being no report, the next item followed.

80 **B. District Engineer**

81 **i. Presentation of Annual Inspection Report**
 82 Mr. Savage reviewed the Inspection Report with the Board. The Board requested a proposal
 83 at the January meeting for the engineer to review all assets in FY2026.

84 **ii. Engineering Contract Discussion**
 85 Mr. Faircloth noted that when attempting to approve the normal invoices for the engineer
 86 he requested a copy of the contract with the engineer, however, after review no such contract could
 87 be located. The Board requested the District's attorney develop a contract with Barraco and
 88 Associates to be included for consideration in the next agenda package.

89 **C. District Manager**

90 **i. Follow Up Items**

91 **a. School Status Contract**

92 Mr. Faircloth reviewed follow up items with the Board and reported that the contract with
 93 School Status had been executed and that the District's new website was up and running.

94 **b. FY 2025 Goals & Objectives Report**

95 Mr. Faircloth noted that all Goals & Objectives had been met for the District in FY2025.

96 **ii. South Florida Water Management District 9/8/25 First Notice of**
 97 **Noncompliance**

98 Mr. Faircloth reviewed the communication received from SFWMD and noted that the
 99 Master Association had been followed up with to address the issue and they promised to do so. Mr.
 100 Faircloth noted he would follow up with the new CAM for the Master Association to ensure the
 101 matter had been fully resolved.

102 **iii. FY2026 Insurance Renewal**

103 The insurance renewal information was presented to the Board for review. No changes in
 104 coverage were requested.

105 **iv. Prescribed Fire Services Recommendation**

106 Mr. Faircloth noted that the developer recommended the community consider a prescribed
 107 fire program for the District's preserve areas. The Board requested staff follow up with the new
 108 CAM for the Master Association to see what they had done with the recommendation that was
 109 forwarded to them.

110

111

112 **SIXTH ORDER OF BUSINESS** **Business Items**
 113 **A. Consideration of Fiscal Year 2025 Audit Engagement Letter from Grau &**
 114 **Associates**
 115

116
 117 On MOTION by Mr. Webb, seconded by Ms. Shanley, with all in
 118 favor the Fiscal Year 2025 Audit Engagement Letter from Grau &
 119 Associates was approved. (4-0)

120
 121
 122 **SEVENTH ORDER OF BUSINESS** **Business Administration Items**
 123 **A. Approval of August 18, 2025 Meeting Minutes**

124 There being no additions, corrections or deletions,
 125

126
 127 On MOTION by Ms. Barrett, seconded by Mr. Webb, with all in
 128 favor, the Minutes of the August 18, 2025 Meeting were approved,
 129 as presented. (4-0)
 130

131 **B. Approval of Financial Statements and Payment Register**
 132 **i. September 2025**
 133 **ii. October 2025**

134 The Board requested the accountant provide an explanation of the overages in the FY2025
 135 Debt Service Budget on the Principal Debt Retirement and Interest Expense line items.
 136

137 On MOTION by Mr. Webb, seconded by Ms. Shanley, with all in
 138 favor, the September and October 2025 Financial Statements and
 139 Payment Registers, were approved. (4-0)
 140

141 **C. Consideration of Resolution 2026-02 FY2025 Budget Amendment**
 142

143
 144 On MOTION by Mr. Webb, seconded by Ms. Barrett, with all in
 145 favor, Resolution 2026-02, Amending the District’s General Fund
 146 Budget for Fiscal Year 2025, was adopted. (4-0)
 147
 148

149 **SEVENTH ORDER OF BUSINESS** **Supervisors’ Requests**

150 There being no requests from Supervisors, the next order of business followed.
 151
 152

153 **EIGHTH ORDER OF BUSINESS** **Audience Comments**

154 There being no audience comments, the next order of business followed.

155
156 **NINTH ORDER OF BUSINESS** **Adjournment**

157
158
159

On MOTION by Ms. Barrett, seconded by Ms. Shanley, with all in
favor, the December 2025 CDD Meeting was cancelled. (4-0)

160
161
162 There being no further business,

163
164

On MOTION by Ms. Barrett, seconded by Ms. Shanley, with all in
favor, the meeting was adjourned at 2:19 p.m. (4-0)

165
166
167
168
169
170
171
172

Eileen Barrett
Chairperson



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

RESOLUTION 2026-03

**A RESOLUTION REMOVING LEAH POPELKA AS
TREASURER AND APPOINTING ERIC DAVIDSON AS
TREASURER OF THE CORKSCREW FARMS
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Corkscrew Farms Community Development District desires to remove Leah Popelka as Treasurer and appoint Erick Davidson as Treasurer;

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

1. Leah Popelka is removed as Treasurer.
2. Eric Davidson is appointed Treasurer.

Adopted this 16th day of February, 2026.

Eileen Barrett
Chairperson

Secretary/Assistant Secretary