



Rizzetta & Company

Copperspring Community Development District

**Board of Supervisors' Meeting
April 9, 2024**

**District Office:
5844 Old Pasco Road Suite 100
Wesley Chapel, FL 33544
813.994-1001**

www.copperspringcdd.org

COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT

Residence Inn by Marriott Tampa located at 2101 Northpointe Parkway, Lutz, FL 33588
www.copperspringcdd.org

District Board of Supervisors

Trevor Singh	Chairman
Christina Cruz	Vice Chairman
Uberti Macias	Assistant Secretary
Tamaria Swartzbeck	Assistant Secretary
Kelly Evans	Assistant Secretary

District Manager Sean Craft Rizzetta & Company, Inc.

District Counsel John Vericker Straley, Robin & Vericker

District Engineer David Hamstra Pegasus Engineering, LLC

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT

District Office – Wesley Chapel, Florida (813) 994-1001
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.copperspringcdd.org

April 1, 2024

**Board of Supervisors
Copperspring Community
Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Copperspring Community Development District will be held on **Tuesday, April 9, 2024 at 10:00 a.m.**, at the Residence Inn by Marriott Tampa located at 2101 Northpointe Parkway, Lutz, Florida 33588. The following is the agenda for the meeting:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ITEMS**
 - A. Consideration of Proposal for Monument Sign
Planting and Annuals Tab 1
 - B. Consideration of Proposal for Madison Entry
Monument Planting Tab 2
 - C. Consideration of Proposal for Irrigation Repairs Tab 3
 - D. Ratification of FY 2022-2023 Final Audit..... Tab 4
 - E. Discussion of the FY 2024/2025 Draft Budget
- BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Regular
Meeting held on March 12, 2024..... Tab 5
 - B. Consideration of Operation and Maintenance
Expenditures February 2024..... Tab 6
- 5. STAFF REPORTS**
 - A. District Counsel
 - i. Discussion on Ethics Training Tab 7
 - B. District Engineer
 - C. Landscape and Irrigation Report..... Tab 8
 - D. District Manager Tab 9
 - i. Traffic Enforcement Agreement with Pasco County Tab 10
 - ii. Review of 1st Quarter Website Compliance Audit Report... Tab 11
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,
Sean Craft
Sean Craft
District Manager

Tab 1



Date: March 22, 2024

Proposal #: 18339

QUOTATION

Mailing Address

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

Home Phone:

Job Address

Copperspring CDD
7127 Emerald Spring Loop
New Port Richey, FL 34653

Business Phone: 813-793-8814

Job Summary:

Project Name:

- Monument Sign Planting and Annuals

Objective:

- Fill empty bed area in front of the sign and install seasonal color in raised bed

Scope:

- Remove Loropetalum that are struggling in the raised planter bed. (both sides of sign)
- Prep areas that are receiving new planting by raking back mulch, adding in soil, raking and grading areas for proper drainage.
- Install soil in raised planter bed for new annuals
- Install plant material as shown on plan:
- 96- 4" Seasonal Annuals - Vinca of clients color choice
- 12 - 3 gal. Arboricola
- 9 - 3 gal. Grasses - Fakahatchee
- 9 - 1 gal. Society Garlic
- 3- Blue Agave
- Fertilize new plantings
- Inspect irrigation after planting for any repairs and set controller to water new plants
- Rake back mulch after planting / top dress where needed
- Clean up and dispose of all debris.



Quote Total: \$3,477.50

Terms & Conditions

Acceptance of Work

- **Fieldstone Landscape Services, LLC (Contractor)** and **Copperspring CDD (Client)** agree to services, conditions, materials, and total dollar amount.
- Contractor will commence the Work at the agreed time and place, and continue such Work diligently and without delay, in a good and workmanlike manner, and in strict conformity with the specifications and requirements contained herein and in any related Order.

Payment Terms and Conditions

- The client is subject to a Progress Billing & Payment Schedule based on the total size of the proposed project. Payment Schedule may include up to a 50% Deposit to schedule work.
- Client agrees to pay the balance before the due date on final invoice to avoid 1.5% penalty for late payment.

Procedure for Extra Work and Changes

- If it shall become necessary for the Contractor to make changes in any designs, drawings, plans, reports, or specifications for any part of the project or reasons over which Contractor has no control, or are put to any extra work, cost or expense by reason of any act or matter over which it has no control, the Client will pay to the Contractor a fee for such changed or extra Work calculated on a time and materials basis.
- All changes to Work or pricing or the terms of this Agreement will be read and understood within the context and meanings of this Agreement unless stated explicitly to the contrary.
- Extras to the Contract are payable by the Client forthwith upon receipt of the Contractor's invoice.

Warranty and Tolerances

- **Payments Received:** The Warranty for the contract is only valid if payment is received in full on acceptance of the work.
- **Diligence:** the Contractor agrees to carry out its Work diligently and to provide sufficient supervision and inspection of its staff and subcontractors and that it's work will be of proper and professional quality, and in full conformity with the requirements of the contract.
- **Site Unknowns:** It is the responsibility of the Client or the Client's Representative to fully inform the Contractor of all the information regarding site unknowns that may include difficult buried materials, cables, and pipes, tree stumps, drainage or water table issues, rock, and shale sub-surfaces and/or other impediments, issues or factors that could otherwise impact the quality, cost, and timeliness of project completion. Failure to notify the Contractor may lead to additional costs to the Client (at the Contractor's discretion) and schedule time not included in the Quotation and may require changes in design and construction to overcome such problems – all for which the Client will be responsible.
- **Underground Utilities:** Should damage occur to utilities during construction, the Contractor is only liable for the cost of the repair. the Contractor is not liable in any way for inconvenience to the Client caused by damage to the utilities. Damage to neighbor's utilities on the Client's property is the responsibility of the Client.

Material Tolerances

- **Landscape:** Contractor warrants the installation, workmanship, and material. Material is guaranteed to be true to name and maintain a healthy condition except for normal shock of installation.
 - **Hardwood & Palm Trees:** (6) Months
 - **Plants/Shrubs/Ornamentals/Groundcover:** (3) Months
 - **Sod:** (30) Days
 - **Seasonal Annual Flowers:** (30) Days
- **Irrigation/Drainage/Lighting:** Contractor warrants the installation, workmanship, design, and

materials employed in connection with the underground irrigation system for six (6) months following installation completion.

- Stone: Natural stone has color variations that vary from stone to stone. In addition, mineral deposits such as lime, iron, etc. can change the stone and even bleed. This is the nature of the product, and the Client accepts this as a natural and acceptable quality of the stone.
- The warranty is not valid on relocated material, annuals and any existing irrigation, drainage, and lighting systems. Warranty is not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by Contractor will void warranty.

Signature: _____ **Date:** _____
Rizzetta & Company

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To register, please use the following link: Fieldstone.PropertyServicePortal.com

Thank you so much and we look forward to assisting you with this great new feature we're able to offer. If you have any issues, please contact accountsreceivable@fieldstonels.com

Tab 2



Date: March 22, 2024
Proposal #: 18344

QUOTATION

Mailing Address

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

Home Phone:

Job Address

Copperspring CDD
7127 Emerald Spring Loop
New Port Richey, FL 34653

Business Phone: 813-793-8814

Job Summary:

Project Name: Madison Entry - Monument Planting

Objective: Fill raise planter with seasonal flowers and install Jasmin for trellis to fill in bare area

Scope: Prep raised planter by adding in topsoil for annuals

Install Seasonal Flowers- Vinca - Clients choice of color (both side of sign)

36 - 4" Vinca

Install 3- Star Jasmine to climb existing trellis and fill in bare area

Fertilize new plantings

Inspect irrigation for repairs and set controller to water new plants

Clean up and dispose of all debris



Quote Total: \$692.06

Terms & Conditions

Acceptance of Work

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Tab 3



Date: March 20, 2024
Proposal #: 18321

QUOTATION

Mailing Address

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

Home Phone:

Job Address

Copperspring CDD
7127 Emerald Spring Loop
New Port Richey, FL 34653

Business Phone: 813-793-8814

Job Summary:

Complete the following irrigation Repairs found during the monthly inspection

Irrigation Repairs & Enhancements				\$853.26
Quantity	Description	Unit	Unit Price	Ext Price
6.00	Irrigation Technician	hr	\$85.00	\$510.00
8.00	Hunter Spray Kit - 6"	ea	\$35.00	\$280.00
8.00	Drip Line Repair Kit	ea	\$4.75	\$38.00
11.00	Nozzle	ea	\$2.30	\$25.26
Quote Total:				\$853.26

Terms & Conditions

Acceptance of Work

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Tab 4

**COPPERSPRING
COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Copperspring Community Development District
Pasco County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Copperspring Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 7, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Copperspring Community Development District, Pasco County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,443,827).
- The change in the District's total net position in comparison with the prior fiscal year was \$18,808, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$707,742, an increase of \$123,046 in comparison with the prior fiscal year. The fund balance is non-spendable for prepaid items and deposits, restricted for debt service, assigned to capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management), physical environment, and culture and recreation functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2023	2022
Assets, excluding capital assets	\$ 763,553	\$ 617,669
Capital assets	4,779,984	5,049,959
Total assets	<u>5,543,537</u>	<u>5,667,628</u>
Current liabilities	148,109	126,811
Long-term liabilities	7,839,255	8,003,452
Total liabilities	<u>7,987,364</u>	<u>8,130,263</u>
Net Position		
Net investment in capital assets	(3,059,271)	(2,953,493)
Restricted	525,402	490,858
Unrestricted	90,042	-
Total net position	<u>\$ (2,443,827)</u>	<u>\$ (2,462,635)</u>

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 885,247	\$ 759,379
Operating grants and contributions	23,844	41,708
Total revenues	909,091	801,087
Expenses:		
General government	111,960	122,551
Physical environment	413,156	397,573
Culture and recreation	46,814	56,160
Interest on long-term debt	318,353	323,600
Conveyance of infrastructure	-	2,096,876
Total expenses	890,283	2,996,760
Change in net position	18,808	(2,195,673)
Net position - beginning	(2,462,635)	(266,962)
Net position - ending	\$ (2,443,827)	\$ (2,462,635)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$890,283. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments. In total, expenses decreased from the prior fiscal year, the majority of the decrease is due to the conveyance of assets to other entities for ownership and maintenance that occurred in the prior year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$5,589,909 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$809,925 has been taken, which resulted in a net book value of \$4,779,984. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2023, the District had \$7,860,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in its general operations for the subsequent year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Copperspring Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 120,146
Prepays and deposits	25,707
Restricted assets:	
Investments	617,700
Capital assets	
Depreciable assets, net	4,779,984
Total assets	5,543,537
 LIABILITIES	
Accounts payable and accrued expenses	8,775
Due to Developer	47,036
Accrued interest payable	92,298
Non-current liabilities:	
Due within one year	170,000
Due in more than one year	7,669,255
Total liabilities	7,987,364
 NET POSITION	
Net investment in capital assets	(3,059,271)
Restricted for debt service	525,402
Unrestricted	90,042
Total net position	\$ (2,443,827)

See notes to the financial statements

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 111,960	\$ 111,960	\$ -	\$ -
Physical environment	413,156	280,037	-	(133,119)
Culture and recreation	46,814	-	-	(46,814)
Interest on long-term debt	318,353	493,250	23,844	198,741
Total governmental activities	890,283	885,247	23,844	18,808
			Change in net position	18,808
			Net position - beginning	(2,462,635)
			Net position - ending	\$ (2,443,827)

See notes to the financial statements

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 120,146	\$ -	\$ 120,146
Investments	-	617,700	617,700
Prepays and deposits	25,707	-	25,707
Total assets	\$ 145,853	\$ 617,700	\$ 763,553
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 8,775	\$ -	\$ 8,775
Due to Developer	47,036	-	47,036
Total liabilities	55,811	-	55,811
Fund balances:			
Nonspendable:			
Prepays and deposits	25,707	-	25,707
Restricted for:			
Debt service	-	617,700	617,700
Assigned to:			
Capital reserves	20,000	-	20,000
Unassigned	44,335	-	44,335
Total fund balances	90,042	617,700	707,742
Total liabilities and fund balances	\$ 145,853	\$ 617,700	\$ 763,553

See notes to the financial statements

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds		\$ 707,742
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	5,589,909		
Accumulated depreciation	<u>(809,925)</u>	4,779,984	

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(92,298)		
Discount on bonds	20,745		
Bonds payable	<u>(7,860,000)</u>	<u>(7,931,553)</u>	

Net position of governmental activities		<u>\$ (2,443,827)</u>
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See notes to the financial statements

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 391,997	\$ 493,250	\$ 885,247
Interest	-	23,844	23,844
Total revenues	391,997	517,094	909,091
EXPENDITURES			
Current:			
General government	111,960	-	111,960
Physical environment	189,995	-	189,995
Debt service:			
Principal	-	165,000	165,000
Interest	-	319,090	319,090
Total expenditures	301,955	484,090	786,045
Excess (deficiency) of revenues over (under) expenditures	90,042	33,004	123,046
Fund balances - beginning	-	584,696	584,696
Fund balances - ending	\$ 90,042	\$ 617,700	\$ 707,742

See notes to the financial statements

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$	123,046
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(269,975)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		165,000
Amortization of the issuance discount is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(803)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		<u>1,540</u>
Change in net position of governmental activities	\$	<u><u>18,808</u></u>

See notes to the financial statements

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Copperspring Community Development District ("District") was created by Ordinance 19-11, effective as of March 26, 2019, of the Board of County Commissioners of Pasco County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023, one of the Board members is affiliated with Lennar Homes, LLC ("Developer").

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

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

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

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Roadways	20
Stormwater system	25
Entry features/landscaping	15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board, although the District Manager can approve certain changes to line item appropriations within funds.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2023:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Weighted Average Maturity</u>
First American Treasury Obligation Fund - Class Y	\$ 617,700	S&P AAAM	24 days
Total Investments	<u>\$ 617,700</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indentures limit the type of investments held using unspent proceeds.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Changes in capital assets for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Roadways	\$ 2,765,303	\$ -	\$ -	\$ 2,765,303
Stormwater system	2,122,398	-	-	2,122,398
Entry features/landscaping	702,208	-	-	702,208
Total capital assets, being depreciated	5,589,909	-	-	5,589,909
Less accumulated depreciation for:				
Roadways	276,530	138,265	-	414,795
Stormwater system	169,792	84,896	-	254,688
Entry features/landscaping	93,628	46,814	-	140,442
Total accumulated depreciation	539,950	269,975	-	809,925
Total capital assets, being depreciated, net	5,049,959	(269,975)	-	4,779,984
Governmental activities capital assets, net	\$ 5,049,959	\$ (269,975)	\$ -	\$ 4,779,984

Depreciation expense was charge to function/programs as follows:

Physical environment	\$ 223,161
Culture and recreation	46,814
Total depreciation	<u>\$ 269,975</u>

NOTE 6 - LONG-TERM LIABILITIES

Series 2019 Bonds

On July 18, 2019, the District issued \$8,340,000 of Special Assessment Bonds, Series 2019 consisting of multiple terms Bonds with due dates ranging from December 15, 2024 to December 15, 2049, and fixed interest rates ranging from 3.2% to 4.25%. The Bonds were issued to finance a portion of the cost of acquiring, constructing and equipping of certain assessable improvements comprising the Series 2019 Project. Interest is to be paid semiannually on each June 15 and December 15. Principal is to be paid serially commencing December 15, 2020 through December 15, 2049.

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

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Series 2019 Bonds (Continued)

The Bond Indenture established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2019	\$ 8,025,000	\$ -	\$ 165,000	\$ 7,860,000	\$ 170,000
Less: Original issue discount	(21,548)	-	(803)	(20,745)	-
Total	\$ 8,003,452	\$ -	\$ 164,197	\$ 7,839,255	\$ 170,000

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 170,000	\$ 313,730	\$ 483,730
2025	180,000	308,130	488,130
2026	185,000	302,013	487,013
2027	190,000	295,450	485,450
2028	195,000	288,713	483,713
2029-2033	1,095,000	1,328,288	2,423,288
2034-2038	1,325,000	1,089,375	2,414,375
2039-2043	1,615,000	792,681	2,407,681
2044-2048	1,985,000	413,419	2,398,419
2049-2050	920,000	39,525	959,525
Total	\$ 7,860,000	\$ 5,171,324	\$ 13,031,324

NOTE 7 - DEVELOPER TRANSACTIONS & CONCENTRATION

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

During a prior fiscal year the Developer agreed to fund the general operations of the District. The Developer overfunded the District by \$47,036. This amount is reflected as due to Developer as of September 30, 2023.

The District's activity is dependent upon the continued involvement of the Developer Landowner, the loss of which could have a material adverse effect on the District's operations.

NOTE 8 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budget Amounts Original & Finals	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 390,217	\$ 391,997	\$ 1,780
Total revenues	390,217	391,997	1,780
EXPENDITURES			
Current:			
General government	122,850	111,960	10,890
Physical environment	267,367	189,995	77,372
Total expenditures	390,217	301,955	88,262
Excess (deficiency) of revenues over (under) expenditures	\$ -	90,042	\$ 90,042
Fund balance - beginning		-	
Fund balance - ending		\$ 90,042	

See notes to required supplementary information

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
PASCO COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	12
Employee compensation	Not applicable
Independent contractor compensation	\$74,638.48
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance; Single Family 45' - \$894.58 Single Family 55' - \$1,091.39
	Debt service; Single Family 45' - \$1,124.74 Single Family 55' - \$1,374.68
Special assessments collected	\$885,247
Outstanding Bonds:	see Note 6



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

To the Board of Supervisors
Copperspring Community Development District
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Copperspring Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 7, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

March 7, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Copperspring Community Development District
Pasco County, Florida

We have examined Copperspring Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Copperspring Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

March 7, 2024



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Copperspring Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Copperspring Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated March 7, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 7, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Copperspring Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 7, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2022-01 Conveyance Documents

Current Status: Recommendation has been implemented.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 22.

Tab 5

MINUTES OF MEETING

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

**COPPERSPRING
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of Copperspring Community Development District was held on **Tuesday, March 12, 2024, at 10:03 a.m.** at Residence Inn by Marriott Tampa at 2101 Northpointe Parkway, Lutz, Florida 33588.

Present were:

Trevor Singh	Board Supervisor, Chair
Christina Cruz	Board Supervisor, Vice-Chair
Uberty Macias	Board Supervisor, Assistant Secretary
Kelly Evans	Board Supervisor, Assistant Secretary
Tamara Swartzbeck	Board Supervisor, Assistant Secretary

Also Present were:

Debby Wallace	District Manager, Rizzetta & Company, Inc.
Sean Craft	District Manager, Rizzetta & Company, Inc.
Wesley Elias	District Manager, Rizzetta & Company, Inc.
Kathryn Hopkinson	District Counsel, Straley Robin Vericker
David Hamstra	District Engineer, Pegasus Engineering (via call)
Liz Moore	Representative, Fieldstone Landscaping
John Toborg	Representative, Rizzetta & Company, Inc.

Audience	None
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FIRST ORDER OF BUSINESS

Call to Order

Mr. Craft called the meeting to order and confirmed a quorum.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no audience comments.

THIRD ORDER OF BUSINESS

Discussion of Landscape & Irrigation RFP Process

The Board approved a motion to have John Toborg begin the bid solicitation process to obtain proposals from competing landscaping companies and to include the present vendor (Fieldstone) for consideration.

48

On a Motion by Ms. Cruz, seconded by Ms. Swartzbeck, with all in favor, the Board of Supervisors approved to have John Toborg begin the bid solicitation process to obtain proposals from competing landscaping companies, for the Copperspring Community Development District.

49

50

51

FOURTH ORDER OF BUSINESS

Ratification of Irrigation Repair Proposal

52

53

On a Motion by Ms. Evans, seconded by Ms. Cruz, with all in favor, the Board of Supervisors approved the Fieldstone irrigation repair proposal in the amount of \$871.52, for the Copperspring Community Development District.

54

FIFTH ORDER OF BUSINESS

**Consideration of the Minutes of the
Regular Meeting Held on February 13,
2024**

56

57

58

On a Motion by Mr. Singh, seconded by Ms. Cruz, with all in favor, the Board of Supervisors approved the minutes of the regular meeting held on February 13, 2024, for Copperspring Community Development District.

59

SIXTH ORDER OF BUSINESS

**Ratification of the Operation and
Maintenance Expenditures for January
2024**

61

62

63

On a Motion by Ms. Evans, seconded by Mr. Singh, with all in favor, the Board of Supervisors ratified the operation and maintenance expenditures for January 2024 (\$57,241.26), for Copperspring Community Development District.

64

SEVENTH ORDER OF BUSINESS

Staff Reports

66

67

A. District Counsel

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Ms. Hopkinson advised the Board that she will be following up with John Toborg regarding the RFP for landscaping services and will be discussing the mandatory ethics training course at the April 2024 meeting.

72

B. District Engineer

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74

75

Mr. Hamstra advised that his firm needs the signed contract for their services, which Ms. Hopkinson will provide.

76

C. Landscape & Irrigation Update

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82

The Board requested a proposal for annuals to be planted at both entrances and to have that proposal included in the April agenda. The Board also directed Jayman Enterprises to check the lighting at both entrances and to make recommendations for improvements. Recommendations to be included in the April meeting agenda.

83 **D. District Manager**

84 Mr. Craft reminded the Board of Supervisors of the next meeting that is scheduled for
85 April 9, 2024, at 10:00 a.m. at Residence Inn by Marriott Tampa at 2101 Northpointe
86 Parkway, Lutz, Florida 33588.

87 The Board gave direction to have Jayman Enterprises add "No Trespassing" signs to
88 the parcel which has seen recent trespassing activity. Ms. Wallace to follow-up with
89 the HOA to ensure that the parcel in question has been added to the community's
90 existing trespass agreement with the county.

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92

93 **EIGHTH ORDER OF BUSINESS** **Supervisor Requests**

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95
96
97

There were no supervisor requests.

98 **NINTH ORDER OF BUSINESS** **Adjournment**

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101
102

Mr. Craft stated that there were no other matters to come before the Board of Supervisors at this time.

On a Motion by Ms. Cruz, seconded by Mr. Singh, with all in favor, the Board of Supervisors adjourned the meeting at 11:16 a.m. for Copperspring Community Development District.

103
104
105
106

Assistant Secretary

Chairman/Vice Chairman

Tab 6

Copperspring Community Development District

District Office · Wesley Chapel, Florida · (813) 944-1001
Mailing Address · 3434 Colwell Ave · Suite 200 · Tampa, Florida 33614
www.copperspringcdd.org

Operations and Maintenance Expenditures February 2024 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2024 through February 29, 2024. This does not include expenditures previously approved by the Board.

The total items being presented: **\$74,669.54**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Copperspring Community Development District

Paid Operation and Maintenance Expenditures

February 1, 2024 Through February 29, 2024

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Christina M Cruz	100267	CC021324-249	Board of Supervisors Meeting 02/13/24	\$ 200.00
Christina M Cruz	100274	CC010924-249	Board of Supervisors Meeting 01/09/24	\$ 200.00
Duke Energy	100265	9100 8753 4713 12/23	000 Copperspring Blvd Lights 12/23	\$ 570.88
Duke Energy	100266	9100 8756 3073 01/24	6258 Spider Lily Way 01/24	\$ 30.79
Duke Energy	100271	9100 8756 3263 01/24	Electric Services 01/24	\$ 808.27
Duke Energy	100281	9100 8753 4911 01/24	6575 Moog Road Mailbox 01/24	\$ 30.79
Duke Energy	100282	9100 8753 4531 01/24	3980 Copperspring Blvd Irrigation & Lites 01/24	\$ 30.79
Duke Energy	100282	9100 8753 4713 01/24	000 Copperspring Blvd Lights 01/24	\$ 570.88
Duke Energy	100282	9100 9446 4850 01/24	00 Copperspring Blvd Lite PH 3 01/24	\$ 223.46
Duke Energy	100282	9100 9446 7027 01/24	6019 Soaring Osprey Way 01/24	\$ 30.79
Fieldstone Landscape Services	100275	21955	Irrigation Repairs 01/24	\$ 3,653.91
Fieldstone Landscape Services	100280	21995	Landscape Maintenance 02/24	\$ 10,331.60
Grau & Associates, P.A.	100283	25074	Audit Services FYE 09/30/2023	\$ 500.00

Copperspring Community Development District

Paid Operation and Maintenance Expenditures

February 1, 2024 Through February 29, 2024

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kelly Evans	100268	KE021324-249	Board of Supervisors Meeting 02/13/24	\$ 200.00
Kelly Evans	100276	KE010924-249	Board of Supervisors Meeting 01/09/24	\$ 200.00
Lennar Homes, LLC	100278	021624 Lennar	Deferred Revenue	\$ 47,036.27
Lutz Hotel Management, LLC	100284	022324 Lutz-249	BOS Meeting Room Rental 03/12/24	\$ 81.33
Pasco County Tax Collector	100269	21-26-16-0000-00100-0041 FY23	Ad Valorem Tax Assessments 2023	\$ 102.17
Pasco County Utilities	100272	19855134	3950 River Otter Lane - Irrigation 01/24	\$ 92.82
Pasco County Utilities	100272	19855135	6557 Water Hemlock Way 01/24	\$ 50.70
Pasco County Utilities	100272	19855137	3707 Copperspring Blvd - Irrigation 01/24	\$ 1,616.16
Pasco County Utilities	100272	19855282	6258 Spider Lily Way 01/24	\$ 120.90
Pasco County Utilities	100272	19855495	3980 Soaring Osprey Way 01/24	\$ 90.48
Rizzetta & Company, Inc.	100264	INV0000087055	District Management Fees 02/24	\$ 4,404.25
Straley Robin Vericker	100285	24076	General Legal Services 01/24	\$ 2,787.50
Tamaria A Swartzbeck	100279	TAS010924-249	Board of Supervisors Meeting 01/09/24	\$ 200.00

Copperspring Community Development District

Paid Operation and Maintenance Expenditures

February 1, 2024 Through February 29, 2024

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Times Publishing Company	100273	0000326853 01/31/2024	Legal Advertising Acct# 202058 01/31/2024	\$ 104.80
Trevor Singh	100270	TS021324-249	Board of Supervisors Meeting 02/13/24	\$ 200.00
Trevor Singh	100277	TS010924-249	Board of Supervisors Meeting 01/09/24	<u>\$ 200.00</u>
Report Total				<u>\$ 74,669.54</u>

Tab 7

ETHICS TRAINING REQUIREMENTS AND OPTIONS

As a Community Development District elected official to the Board of Supervisors, you are required to “complete 4 hours of ethics training each calendar year which addresses, at a minimum, Section 8, Article II of the [Florida] State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state.”

Officials should complete the required training as close as possible to the date they assume office; however, the deadline is officially December 31st of each calendar year.

- A newly elected official who assumes a new office on or before March 31st must complete the annual training on or before December 31st of that year. However, if the individual takes office after March 31st, he or she is not required to complete the training until the next calendar year.

Training MUST Include:

- Article II, Section 8 of the Florida Constitution
- Part III, Chapter 112, Florida Statutes (Code of Ethics)
- Public Records
- Public Meetings (Sunshine Law)

Reporting Completed Training:

- There is a check box on the Form 6 and the Form 1 for Constitutional officers, elected municipal officers, and others to certify that they completed the required training. The training is a calendar year requirement and corresponds to the form year.
- Constitutional officers, elected municipal officers, and others should keep track of all ethics training they complete. The Florida Commission on Ethics does NOT track officers' completed hours of training.

Available Training Options:

- Free Materials:
 - Florida Commission on Ethics
 - <https://ethics.state.fl.us/Training/Training.aspx>
 - Florida Attorney General
 - <https://www.myfloridalegal.com/open-government/training>
- Paid Materials:
 - Florida Association of Special Districts
 - <http://www.fasd.com/ethics-for-special-districts>
 - This is a cost paid by each Supervisor, individually (\$79.00)
 - District Counsel – Straley Robin Vericker
 - Straley Robin Vericker is offering the required Ethics Training to be done either by Zoom or in person during either a District Meeting and/or a District Workshop (this can be split up into 2 sections)
 - This is a cost paid by the District for the Supervisors (hourly rate)

Tab 8

(1)



Observation- Planting Beds Throughout

Created: Tue, 3/26/2024

Planting beds are clean and trimmed



(2)



Madison Entrance- Observation

Created: Tue, 3/26/2024

Ornamental grasses are sending up new growth, bed is trimmed and minimal weeds

(3)



Palms Trimmed- Brown Branches Removed

Created: Tue, 3/26/2024



(4)



Madison entrance Palms And Bed

Created: Tue, 3/26/2024

Palms are clean of brown branches. Bed is trimmed and weeded



(5)



RFP- Entrance Jasmine Bed

Created: Tue, 3/26/2024

There are a couple of holes where plants have died. Propose to fill in with approx 12 to 14 plants



(6)



Observation- Pocket park.

Created: Tue, 3/26/2024

Turf continues to struggle. Some areas are rebounding but some of the turf continues to look the same.

(7)



Pocket Park- Bed Is Trimmed And Clean

Created: Tue, 3/26/2024

Planting bed is trimmed and clean. At. Augustine in parkways is looking good



(8)



Madison Entrance - Turf

Created: Tue, 3/26/2024

Turf has been fertilized and weeds treated. Irrigation has been checked. Continue to monitor to see if warmer weather will green up turf.



(9)



Monument Area Looks Trimmed And Weeded

Created: Tue, 3/26/2024

Bed is clean and weeded. Jasmine is blooming. Minimal weeds present



(10)



Observation- Bed Is Trimmed And Weeded

Created: Tue, 3/26/2024

Tree straps need to be removed from 3 trees.



(11)



Observation- Turf Area Next To Pool

Created: Tue, 3/26/2024

Turf and beds look amazing in area next to pool. Green and lush



(12)



Observation- Turf And Bed By Mailbox

Created: Tue, 3/26/2024

Turf was fertilized and weeds sprayed. Healthy green appearance



(13)



Observation- Entrance To Parking Lot

Created: Tue, 3/26/2024

Turf is dark green and healthy, bed is clean and hedge is trimmed



(14)



RFP- Boulevard Beds

Created: Tue, 3/26/2024

Beds are weeded and clean. Noted a couple plants that are dead along back by fence. Suggest to remove and replace.



(15)



Observation- Main Entry Beds

Created: Tue, 3/26/2024

Ornamental grasses are sending up new growth, bed is weeded and trimmed. Turf not as green as other locations. Continue to monitor progress.



(16)



RFP - Main Entry Beds

Created: Tue, 3/26/2024

Beds are weeded and clean. Some holes where plants are gone. Suggest to fill in Flax Lily 5 to 7 plants.



(17)



Mailbox And Parking Lot Turf

Created: Tue, 3/26/2024

Green and healthy. Trees are alive just starting to leaf.



(18)



Observation- Turf By Playground And Pond

Created: Tue, 3/26/2024

Green and lush. Plant bed is clean.



(19)



Corner By Round About

Created: Tue, 3/26/2024

Area across from pool. Plants trimmed and bed weeded. Turf is thinner but no weeds. Continue to monitor progress. Turf has been fertilized.



(20)



Observation- Park Area

Created: Tue, 3/26/2024

Turf is green and healthy. Crack and crevice weeds sprayed. Beds are trimmed and Kasmine was blooming.



(21)



Observation- Park area Tree

Created: Tue, 3/26/2024

Check condition of tree and it is alive just starting to send out leaves.



(22)



Park Area Turf- Green And Healthy

Created: Tue, 3/26/2024



(23)



Observation - Entrance Palms Trimmed

Created: Tue, 3/26/2024

Lower branches and brown branches that crew could remove has been completed.



(24)



Entry Side Palms - Trimmed And Cleaned Up

Created: Tue, 3/26/2024



(25)



RFP - Bed By Mailboxes

Created: Tue, 3/26/2024

Plants on the outer section of bed are non existent. Suggest to replace plants or reduce size of bed by installing sod.



(26)



Turf At Entrance- Thin

Created: Tue, 3/26/2024

Turf at Entrnace continue to recover from fungus this past winter. Turf has been fertilized and irrigation checked. Continue to monitor progress for recovery.





FIELDSTONE

powered by SmartLink Network®

March 2024

Date: Mar 19, 2024 6:46 am

Inspector: Nestalier Arronte

Site	
Name	Coppersprings CDD
Address	7127 Emerald Spring Loop
City	New Port Richey
ST	Florida
Zip	34653

Controller	
Name	Controller 1 (Copperspring monument)
Location	Exit side at SR54 near monument - pool code 0303
Model	
Modules	30
Controller ID	74855

Water Days as of Mar 19, 2024	
Program A	Sun , Mon , Wed , Thur , Fri
Program B	Sun , Mon , Wed , Thur , Fri
Program C	
Program D	

Notes
All damages were repaired

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	Exit side State road 54	Pass									
2	Exit side monument sign	Pass						2			
3	North of water hammock way	Pass									
4	Exit side fence North water hammock way	Pass									
5	Median Island at State road 54	Pass	2								
6	Exit side curb at State road 54	Pass	1								
7	Entry side curb at State road 54	Pass	1								
8	Exit side north of water hammock way	Pass									
9	North curb water hammock way	Pass	2								
10	East curb of Gainersprings and northwest corner water hammock way	Pass									
11	North fence of water hammock way, East fence Gainer springs and median Island	Pass						1			
12	Southside water hammock way, sidewalk along Gainer springs	Pass			1						
13	Southeast corner water hammock way and copper spring	Pass									

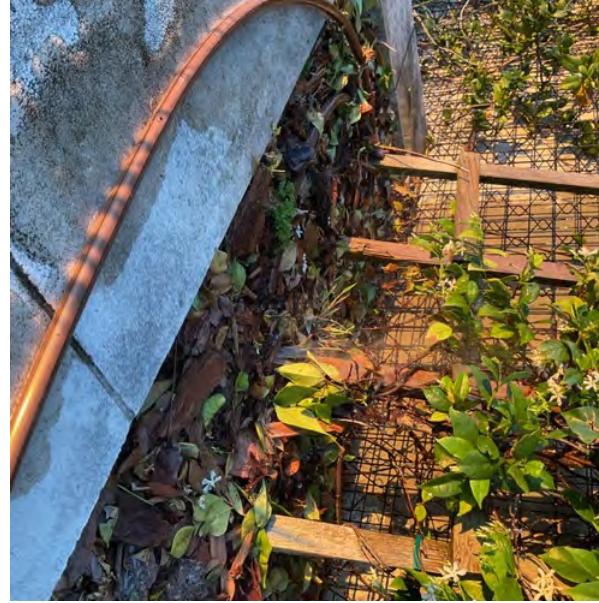
	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
14	Southeast curb water hammock way and copper spring	Pass	2								
15	East fence and median Island South of water hammock way	Pass									
16	West curb south of copper springs and water hammock way	Pass	3								
17	West sidewalk of copper springs to State road 54	Pass	1		1						
18	Each side along fence	Pass									
19	Eastside along fence	Pass									
20	East fence south of zone 15	Pass						4			
21	Eastside copper springs south of water hammock way	Pass			1						
22	East fence south of zone 20	Pass									
23	East fence south of water hammock way	Pass									
24	Eastside copper springs south of zone 21	Pass									
25	East bent south of zone 22	Pass							1		
26	East curb copper springs south of zone 16	Pass	4		1	1					
27	East fence of copper springs south of zone 25	Pass						2			
28	East fence copper springs North of Moog road	Pass									
29	Easter copper springs North of Moog road	Pass									
30	East fence north of Moog road	Pass									
31	Northeast corner copper springs and mood road	Pass									
32	Northeast corner copper springs and Moog road	Pass									
33	North curb of Moog road East of copper springs	Pass	4								
34	North of Moog road East of copper springs	Pass			2	1					
35	East side mailbox parking Moog road and roundabout	Pass									
36	Eastside mailbox parking at Moog road	Pass									
37	East curb mailbox parking and roundabout	Pass									
38	Westside mailbox parking and along fence at homes	Pass									
39	West curb a mailbox parking	Pass									
40	Open	Pass									

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
41	Westside pool	Pass									
42	West of the pool	Pass									
43	West and back of pool	Pass									
44	West and back of pool	Pass									
45	West and back to pool	Pass									
46	West and back of pool	Pass									
47	The front of pool	Pass									
48	East of pool	Pass									
49	East and back of pool	Pass									
50	East and back a pool	Pass									
51	Playground- not used	Pass									
52	East and back a pool	Pass									
53		Pass									
54		Pass									
55		Pass									
56		Pass									
57		Pass									
58		Pass									
59		Pass									
60	Lift station at Moog road and Hanover	Pass									
61	Lift station at Moog road and Hanover	Pass									

Zone #2 - 03-19-24 6:46 am CDT



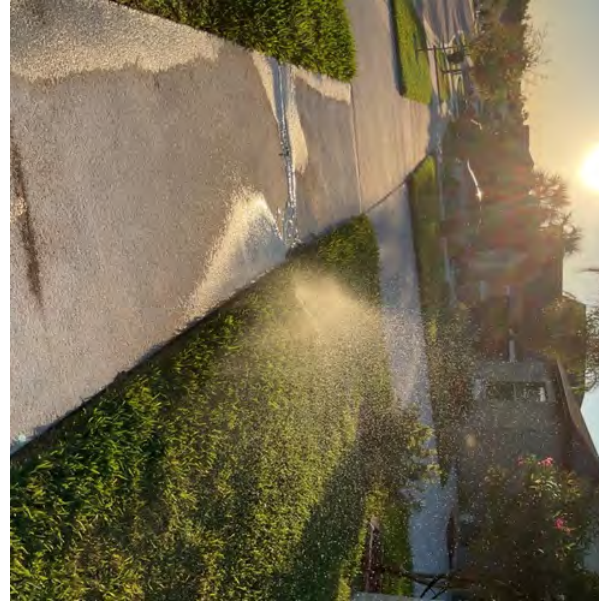
Zone #2 - 03-19-24 6:47 am CDT



Zone #11 - 03-19-24 7:09 am CDT



Zone #12 - 03-19-24 7:14 am CDT



Zone #25 - 03-19-24 8:58 am CDT



Zone #26 - 03-19-24 9:07 am CDT



Zone #27 - 03-19-24 9:16 am CDT



Zone #27 - 03-19-24 9:16 am CDT



Zone #27 - 03-19-24 9:17 am CDT





FIELDSTONE

powered by SmartLink Network®

March 2024

Date: Mar 19, 2024 11:59 am

Inspector: Nestalier Arronte

Site	
Name	Coppersprings CDD
Address	7127 Emerald Spring Loop
City	New Port Richey
ST	Florida
Zip	34653

Controller	
Name	Controller 2 (River otter In)
Location	Emerald spring and river otter
Model	
Modules	5
Controller ID	74856

Water Days as of Mar 19, 2024	
Program A	Mon , Wed , Fri
Program B	
Program C	
Program D	

Notes
All damages needs to be repaired

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	Curb along emerald spring & river otter In, North curb	Pass	1			1					
2	Curb along emerald spring, East curb	Pass				1					
3	Northeast and East bed	Pass									
4	Emerald springs sidewalk	Pass			1						
5	Center turf area river otter In	Pass									
6	South and East sidewalk	Pass									
7	West sidewalk	Pass									
8	West curb along River otter	Pass									
9	All trees	Pass									
10	Northwest and West beds	Pass									

Zone #4 - 03-19-24 12:13 pm CDT





FIELDSTONE

powered by SmartLink Network®

March 2024

Date: Mar 19, 2024 12:32 pm

Inspector: Nestalier Arronte

Site	
Name	Coppersprings CDD
Address	7127 Emerald Spring Loop
City	New Port Richey
ST	Florida
Zip	34653

Controller	
Name	Controller 3 (Spider lily way)
Location	Spider Lily way & Hanover dr)
Model	
Modules	5
Controller ID	74857

Water Days as of Mar 19, 2024	
Program A	Mon , Wed , Fri
Program B	
Program C	
Program D	

Notes
The timer was reset
All damages needs to be repaired

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	Hanover entry near Halifax	Pass									
2	Park area at spider Lily	Pass									
3	Curb	Pass	4		1						
4	Along sidewalk	Pass	2								
5	Along sidewalk	Pass									
6	Center turf field	Pass									
7	Center turf field	Pass									
8	Along fence	Pass									
9	East end	Pass									
10	Park fence, East end, Center	Pass						2			
11	Along sidewalk and West end	Pass						2			

Zone #11 - 03-19-24 12:54 pm CDT



Zone #11 - 03-19-24 12:55 pm CDT





FIELDSTONE

powered by SmartLink Network®

March 2024

Date: Mar 19, 2024 1:02 pm

Inspector: Nestalier Arronte

Site	
Name	Coppersprings CDD
Address	7127 Emerald Spring Loop
City	New Port Richey
ST	Florida
Zip	34653

Controller	
Name	Controller 4 (Soaring Osprey way)
Location	Exit side at Madison and soaring osprey
Model	
Modules	5
Controller ID	84012

Water Days as of Mar 19, 2024	
Program A	Sun , Mon , Wed , Fri
Program B	
Program C	
Program D	

Notes
The timer was reset
All damages needs to be repaired

	Location	Valve Status	Clogged Nozzle	Blocked Head	Broken Head	Raise Head	Lower Head	Broken Drip Micro Spray	Broken Lateral	Broken Main	Scope
1	Open	Pass									
2	Entrance along Madison	Pass									
3	Entrance curb	Pass									
4	Entrance side along fence	Pass						3			
5	All trees	Pass									
6	Exit side along fence	Pass						1			
7	Exit side along Madison	Pass			2						
8	Exit side curb	Pass	2			2					
9	Along fence at Golden shiner Lane	Pass									
10	Along golden shiner Lane	Pass									
11	A long curb of golden shiner Lane	Pass	2								

Zone #4 - 03-19-24 1:27 pm CDT



Zone #4 - 03-19-24 1:27 pm CDT



Zone #4 - 03-19-24 1:28 pm CDT



Zone #6 - 03-19-24 1:34 pm CDT



Zone #7 - 03-19-24 1:37 pm CDT



Zone #7 - 03-19-24 1:38 pm CDT



Zone #8 - 03-19-24 1:39 pm CDT



3-12-24

Copperspring CDD - #17722 - Landscape Management Contract 2024

7127 Emerald Spring Loop
New Port Richey, FL 34653

CM - Monthly Chemical

Materials: Bifen I/T Insecticide / Bifen XTS Insecticide / Fertilizer 18-0-10 w/ Allectus; 72%

	Hours		
1. Daniel Reid		Estimated Hours	5.63
2.		Actual Hours	0.00
3.		Remaining Hours	5.63
4.			
5.			

Materials	Qty	Units	Notes
Fertilizer 18-0-10 w/ Allectus; 72%	49.60	lb	- fertilized turf
Fungicide Lesco Spectator T&O	7.36	oz	at mail center,
Herbicide Specticle Total Herbicide	1.81	oz	both entrances to
Insecticide Bandit 2F	19.37	oz	community; along
Bifen I/T Insecticide	12.92	oz	emerald spring
Bifen XTS Insecticide	1.94	oz	
Insecticide Triple Crown	12.92	oz	- treated turf for
Fertilizer Liquid T&O Chelated Micronutrients	314.17	oz	pest & ant activity
Fertilizer 24-0-11; 25% Slow Release	107.47	lb	at both entrances
Herbicide Prodiamine	19.37	oz	& throughout entire
Fungicide Myclobutanil 20EW	15.50	oz	property,
Fertilizer 8-0-10 100%SRN	75.00	lb	
Insecticide Orthene	8.25	oz	- fertilized shrubs on
Insecticide Bandit	11.25	lb	exit side along SR54
Fertilizer Macron 20-20-20 25#Pail	2.48	lb	to water Hemlock
Horticulture Technician	5.63	hr	way

13-0-0-88^{oz}

Black Bio-256^{oz}

taistar-40^{oz}

merit-30^{oz}

NIS 80:20-20

1a-0-1a-50/65

Tab 9



UPCOMING DATES TO REMEMBER

- **Next Meeting:** May 14th, 2024 @ 10:00AM

District Manager's Report

April 9

2024

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<u>FINANCIAL SUMMARY</u>		<u>2/29/2024</u>
General Fund Cash & Investment Balance:		\$374,825
Reserve Fund Cash & Investment Balance:		\$20,000
Debt Service Fund Investment Balance:		\$788,585
Total Cash and Investment Balances:		\$1,183,410
General Fund Expense Variance:	\$33,073	Under Budget

Tab 10

**AGREEMENT BETWEEN PASCO COUNTY, FLORIDA AND
COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT
FOR COUNTY EXERCISE OF TRAFFIC CONTROL JURISDICTION**

THIS AGREEMENT is made and entered into by and between PASCO COUNTY, FLORIDA, a political subdivision of the State of Florida, acting by and through its Board of County Commissioners (hereinafter referred to as "COUNTY"), and COPPERSPRING COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government organized pursuant to Chapter 190, Florida Statutes; acting by and through its Board of Supervisors (hereinafter referred to as the "CDD").

WITNESSETH:

WHEREAS, Section 316.006, Florida Statutes, provides that COUNTY may exercise jurisdiction over roads owned or controlled by a special district located in the unincorporated area within its boundaries if the joining parties owning or controlling such roads provide by written agreement approved by COUNTY that COUNTY has traffic control jurisdiction over the roads encompassed by such agreement; and

WHEREAS, the CDD is located within the unincorporated area of Pasco County and the roads within the district are roads owned or controlled by a special district; and

WHEREAS, the CDD has experienced numerous traffic control problems, such as motorists' failure to obey traffic regulations; and

WHEREAS, the COUNTY hereto has consulted the Sheriff of Pasco County regarding traffic control and enforcement within CDD pursuant to the terms of this Agreement.

NOW, THEREFORE, in consideration of the premises set forth hereinabove, the terms of which are incorporated herein, the mutual promises hereinafter set forth, the sufficiency and adequacy of which are hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

1. COUNTY will exercise traffic control jurisdiction which regulates, warns, or guides traffic over the roads within the CDD as depicted in **Exhibit "A,"** attached hereto and incorporated by reference into this Agreement.

2. The COUNTY and the CDD understand and acknowledge that traffic control and enforcement shall be accomplished by the Sheriff of Pasco County (hereinafter "Sheriff") under terms and conditions consistent with the level of service provided by the Sheriff in similar

geographic areas of Pasco County, Florida.

3. The exercise of jurisdiction provided for herein shall be in addition to jurisdictional authority presently exercised by COUNTY under the law and nothing in this Agreement shall be construed to limit or remove any such jurisdictional authority. Similarly, nothing herein shall be construed to obligate COUNTY in any way beyond said traffic control and enforcement.

4. The planning, scheduling, organization, direction, and supervision of the Sheriff's personnel in all matters incidental to the delivery of traffic control or enforcement shall be solely determined by and at the discretion of the Sheriff.

5. The CDD shall reimburse the COUNTY and/or the Sheriff for actual costs attributed to the traffic control and enforcement, should any additional costs be incurred in performance of this Agreement.

6. The CDD agrees, at its own expense, to comply with all applicable requirements for signage and traffic control and enforcement as required by Florida law, Pasco County ordinances, Florida Department of Transportation standards and all Pasco County Traffic Control Devices Certification Requirements. Specifically, CDD agrees to comply with Section 316.0745, Florida Statutes, Uniform Signals and Devices and the Manual on Uniform Traffic Control Devices. CDD agrees to comply with said requirements for all future installations and to maintain all current installations in accordance with said requirements. CDD agrees to comply with any warrant studies performed. CDD agrees within thirty (30) days of the date of notice from COUNTY to remove any multi-way stops or other installations that a study finds not to be warranted. CDD agrees not to install any new multi-way stop or other installation without prior approval of COUNTY. Certification of current compliance is attached hereto as **Exhibit "B"** and incorporated by reference into this Agreement.

7. This Agreement will be for an initial term of one (1) year and shall be automatically renewed on an annual basis, unless otherwise terminated as provided herein.

8. This Agreement may be terminated by either party, without cause or liability, upon thirty (30) days written notice to the other party. It is explicitly noted that should the Sheriff request that the COUNTY terminate this Agreement, the COUNTY will honor that request pursuant to this paragraph.

9. This Agreement shall not be construed to constitute that the COUNTY and/or the Sheriff, or any of their respective agents, deputies, employees, officers, or representatives are agents

or employees of CDD, or vice versa.

10. It is declared to be the intent of the Board of County Commissioners of Pasco County, Florida, that if any section, subsection, sentence, clause, or provision of this Agreement is held invalid, the remainder of this Agreement shall be construed as not having contained said section, subsection, sentence, clause, or provision and shall not be affected by such holding.

11. This Agreement contains the sole understanding between the parties and no modification hereby may be made except by an instrument in writing and executed in the same manner as the Agreement.

12. This Agreement shall not be assigned, or other responsibilities herein transferred, delegated, or conveyed in any manner, without the express written consent of COUNTY. The COUNTY will not provide such written consent prior to consulting with the Sheriff.

13. This Agreement shall be binding upon the parties, their heirs, assigns, and successors in interest.

14. In consideration for making and entering into this Agreement described herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, CDD, by its presence, for itself and for anyone claiming by, through, or under it, respectively, does hereby fully and forever disclaim, waive, surrender, remise, release, acquit, satisfy, and discharge Pasco County, Florida, its employees, representatives, agents, commissioners, and the Pasco County Sheriff, his employees, representatives, or agents, individually, jointly and severally, from any rights, powers, prerogatives, injuries, privileges, and interests (beneficial and otherwise), claims, demands, damages, both compensatory and punitive, costs and attorney's fees, actions, causes of action, whether arising at law or in equity, arising from, in connection with, or by reason of actions and causes of action whether arising at law or in equity, arising from, in connection with, or by reason of this Agreement.

15. To the fullest extent permitted by law without waiver of sovereign immunity in tort, the CDD shall indemnify, defend, and hold harmless the COUNTY and/or the Sheriff and all of their respective officers, deputies, agents, representatives, and employees, from any claim, loss, damage, cost, charge, or expense, including attorney's fees and costs, arising out of any act, action, neglect, or omission during the performance of this Agreement or work performed thereunder, whether direct or indirect, caused by negligence of the CDD or its officers, agents, representatives, or employees. CDD'S obligation to defend and indemnify shall not be excused because of CDD'S

inability to evaluate liability or because CDD evaluates liability and determines that the CDD is not liable. CDD'S obligation under this provision shall not be limited in any way to the agreed upon contract price, if any, as shown in this agreement or CDD'S limit of or lack of sufficient insurance protection.

IN WITNESS WHEREOF, the parties have caused these premises to be executed by their duly authorized representatives on this 12th day of March, 2024.

PASCO COUNTY, FLORIDA, a political subdivision of the State of Florida



Heather Arinos, D.C.
Nikki Alvarez-Sowles, Esq.
Clerk & Comptroller

Ronald E. Oakley
RONALD OAKLEY, CHAIRMAN

APPROVED
IN SESSION
MAR 12 2024
PASCO COUNTY
BCC

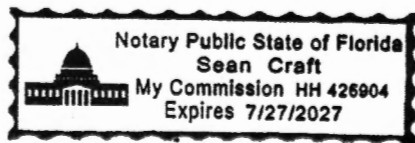
COPPERSPRING COMMUNITY
DEVELOPMENT DISTRICT

Trevor Singh

Trevor Singh
Print Name
Chairman
Title

STATE OF FLORIDA
COUNTY OF pasco

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 12th day of February, 2024, by Trevor Singh of Copperspring CDD, a CDD authorized to do business in the State of Florida, in his/her capacity as Chairman (insert title) on behalf of the Copperspring CDD.



Sean Craft
Notary Public
Sean Craft
Printed Name of Notary Public
My Commission Expires: 7-27-27

EXHIBIT "A"

SEE ATTACHED

Exhibit A

Copperspring Community Development District – District Roadways

Hanover Drive

Spider Lily Way

Copperspring Blvd.

Gainer Springs Avenue

Rainbow Spring Lane

Apple Snail Avenue

Emerald Spring Loop

Mineral Springs Road

STATE ROAD 54
MADISON STREET

RAINBOW SPRING LANE
COUNTY MAINTAINED

WIDE DOTTED WHITE
CATEGORICAL LINE (TYP)

NEIGHBORHOOD
PARK TRACT 10.2 AC.

NEIGHBORHOOD
PARK TRACT 1.03 AC.

CONSTRUCT TEMPORARY
DEAD-END BARRICADE

POND A
DHW100=28.0
DHW25=25.1
DLW=20.4
DHW=19.0

POND B
DHW100=21.8
DHW25=19.0
DLW=16.0
DHW=15.0

NEIGHBORHOOD
PARK TRACT 10.2 AC.

NEIGHBORHOOD
PARK TRACT 1.03 AC.

CONSTRUCT TEMPORARY
DEAD-END BARRICADE

SCALE: 1"=50'

INDEX TO MAP COVERAGE

LEGEND

PROPOSED APPROXIMATE # OF BUSSELS

PROPOSED APPROXIMATE # OF BUSSELS

PROPOSED APPROXIMATE # OF BUSSELS

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COPPERSRING - SIGN SUMMARY

ID	Location	Type / Description of Sign	MUTCD Designation	Dimensions	Height (in)	Offset (in)
1	Copperspring Boulevard	Speed Limit Sign	R2-1	24" x 30"	90"	66"
2	Copperspring Boulevard	No Parking Sign	R8-3a	24" x 24"	66"	66"
3	Copperspring Boulevard	Any Street	R8-3b	24" x 12"	54"	66"
4	Copperspring Boulevard	Merge Sign	W04-02R	36" x 36"	54"	60"
5	Water Hemlock Way / Copperspring Boulevard	Stop Sign	R1-1	30" x 30"	85"	38"
6	Water Hemlock Way / Gainer Springs Avenue	Stop Sign	R1-1	30" x 30"	82"	38"
7	Emerald Springs Loop / Gainer Springs Avenue	Stop Sign	R1-1	30" x 30"	80"	43"
8	Mineral Springs Road / Gainer Springs Avenue	Stop Sign	R1-1	30" x 30"	80"	31"
9	Rainbow Springs Lane / Gainer Springs Avenue	Stop Sign	R1-1	30" x 30"	76"	36"
10	River Otter Lane / Emerald Springs Loop	Stop Sign	R1-1	30" x 30"	78"	40"
11	River Otter Lane / Emerald Springs Loop	Stop Sign	R1-1	30" x 30"	80"	42"
12	Emerald Springs Loop	Turn Sign	W1-1R	30" x 30"	94"	51"
13	Emerald Springs Loop	Advisory Speed	W13-1	18" x 18"	74"	51"
14	Emerald Springs Loop	Turn Sign	W1-1L	30" x 30"	89"	42"
15	Emerald Springs Loop	Advisory Speed	W13-1	18" x 18"	70"	42"
16	Mineral Springs Road / Emerald Springs Loop	Stop Sign	R1-1	30" x 30"	87"	42"
17	Rainbow Springs Lane / Emerald Springs Loop	Stop Sign	R1-1	30" x 30"	79"	50"
18	Emerald Springs Loop	Roundabout	W2-6	30" x 30"	84"	163"
19	Emerald Springs Loop	Advisory Speed	W13-1	18" x 18"	84"	163"
20	Copperspring Boulevard	Roundabout	W2-6	30" x 30"	98"	48"
21	Copperspring Boulevard	Advisory Speed	W13-1	18" x 18"	79"	48"
22	Emerald Springs Loop	Yield Sign	R1-2	36"x36"x36"	80"	42"
23	Copperspring Boulevard	Yield Sign	R1-2	36"x36"x36"	82"	48"
24	Moog Road	Yield Sign	R1-2	36"x36"x36"	80"	42"
25	Emerald Springs Loop	Pedestrian Crossing Sign	W11-2	30" x 30"	79"	39"
26	Emerald Springs Loop	Downward Diagonal Arrow	W16-7P	24" x 12"	79"	39"
27	Emerald Springs Loop	Narrow Keep Right Sign	R4-7	24" x 30"	90"	39"
28	Emerald Springs Loop	Object Marker Sign	OM1-1	18" x 18"	48"	39"
29	Copperspring Boulevard	Narrow Keep Right Sign	R4-7	24" x 30"	70"	51"
30	Copperspring Boulevard	Object Marker Sign	OM1-1	18" x 18"	70"	51"
31	Moog Road	Narrow Keep Right Sign	R4-7	24" x 30"	89"	48"
32	Moog Road	Object Marker Sign	OM1-1	18" x 18"	51"	48"
33	Moog Road	Pedestrian Crossing Sign	W11-2	30" x 30"	88"	60"
34	Moog Road	Downward Diagonal Arrow	W16-7P	24" x 12"	75"	60"
35	Moog Road	Roundabout	W2-6	30" x 30"	88"	39"
36	Moog Road	Advisory Speed	W13-1	18" x 18"	69"	39"

COPPERSRING - SIGN SUMMARY

ID	Location	Type / Description of Sign	MUTCD Designation	Dimensions	Height (in)	Offset (in)
37	Spider Lily Way / Moog Road	Stop Sign	R1-1	30" x 30"	82"	48"
38	Hanover Drive / Moog Road	Stop Sign	R1-1	30" x 30"	84"	44"
39	Moog Road	Speed Limit Sign	R2-1	24" x 30"	107"	60"
40	Moog Road	No Parking Sign	R8-3a	24" x 30"	83"	60"
41	Moog Road	Any Street	R8-3b	24" x 12"	65"	60"
42	Hanover Drive	Turn Sign	W1-1R	30" x 30"	90"	42"
43	Hanover Drive	Advisory Speed	W13-1	18" x 18"	72"	42"
44	Hanover Drive	Turn Sign	W1-1L	30" x 30"	89"	48"
45	Hanover Drive	Advisory Speed	W13-1	18" x 18"	70"	48"
46	Spider Lily Way / Hanover Drive	Stop Sign	R1-1	30" x 30"	76"	40"
47	Spider Lily Way / Hanover Drive	Stop Sign	R1-1	30" x 30"	77"	44"
48	Spider Lily Way / Hanover Drive	Stop Sign	R1-1	30" x 30"	80"	42"
49	Hanover Drive	Speed Limit Sign	R2-1	24" x 30"	112"	36"
50	Hanover Drive	No Parking Sign	R8-3a	24" x 30"	88"	36"
51	Hanover Drive	Any Street	R8-3b	24" x 12"	76"	36"
52	Hanover Drive	Turn Sign	W1-1R	30" x 30"	88"	42"
53	Hanover Drive	Advisory Speed	W13-1	18" x 18"	69"	42"
54	Hanover Drive	Turn Sign	W1-1L	30" x 30"	88"	45"
55	Hanover Drive	Advisory Speed	W13-1	18" x 18"	70"	45"
56	Apple Snail Avenue / Hanover Drive	Stop Sign	R1-1	30" x 30"	78"	39"
57	Apple Snail Avenue / Hanover Drive	Stop Sign	R1-1	30" x 30"	76"	42"
58	Spring Crayfish Avenue / Hanover Drive	Stop Sign	R1-1	30" x 30"	78"	46"
59	Spring Crayfish Avenue / Hanover Drive	Stop Sign	R1-1	30" x 30"	85"	36"
60	Apple Snail Avenue / Golden Shiner Lane	Stop Sign	R1-1	30" x 30"	82"	54"
61	Spring Crayfish Avenue / Golden Shiner Lane	Stop Sign	R1-1	30" x 30"	76"	30"
62	Soaring Osprey Way / Golden Shiner Lane	Stop Sign	R1-1	30" x 30"	84"	48"
63	Soaring Osprey Lane	Speed Limit Sign	R2-1	24" x 30"	108"	36"
64	Soaring Osprey Lane	No Parking Sign	R8-3a	24" x 30"	84"	36"
65	Soaring Osprey Lane	Any Street	R8-3b	24" x 12"	72	36"
66	Soaring Osprey Lane / Madison Street	Stop Sign	R1-1	30" x 30"	84"	40"

EXHIBIT "B"

SEE ATTACHED

Exhibit "B" – Engineer's Certification

I, Brian G. Surak, P.E. of Clearview Land Design, have inspected the existing signing and pavement markings in the Copperspring Community Development District (CDD) in accordance with the Pasco County Traffic Operations Division Traffic Control Certification Requirements for Enforcement Agreements. At the time of inspection, the existing signing and pavement markings on roads in this CDD were in substantial conformance with Pasco County Traffic Operations requirements.

Brian G. Surak, P.E.
Fl P.E. No. 59064

This item has been digitally signed and sealed by
BRIAN G. SURAK, P.E. on the date adjacent to the seal.
Printed copies of this document are not considered signed
and sealed and the signature must be verified on any
electronic copies.

EXHIBIT "B"

Traffic Control Devices Certification
For Traffic Enforcement Agreement with Pasco County

As the District Engineer for the Copperspring Community Development District (the "District"), I, Brian G. Surak, P.E., certify the following statements to be true and accurate regarding the traffic control devices inspection conducted within the District boundaries:

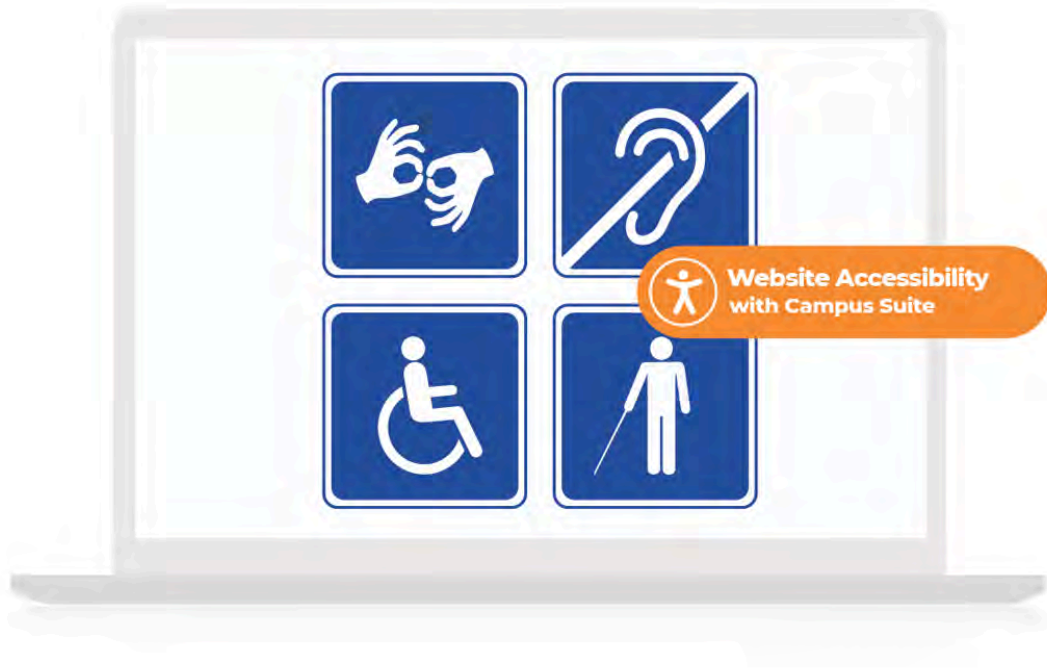
1. All traffic control devices and signage have been inspected and certified by a professional engineer registered in the state of Florida.
2. This inspection included the following required documentation attached hereto in PDF form of the drawing(s) and/or aerial documentation:
 - A. Documentation of all existing traffic control devices has been submitted on a signed and sealed drawing or an aerial of the streets to be included in the agreement.
 - B. All existing traffic control signs and traffic control devices have been documented to show Manual on Uniform Traffic Control Devices ("MUTCD") sign number, height, lateral placement, and condition.
 - C. All existing traffic control pavement markings have been documented to show size, color, location, and condition.
 - D. All multi-way stop controlled intersections are on the original approved plan. If not on the original plan, a warranty study has been submitted in accordance with the MUTCD to justify the existence of each or that intersection has been removed.
 - E. All traffic calming devices have been documented. These devices are in accordance with the ITE standards for traffic calming devices.
 - F. Any non-conforming traffic control devices identified by the inspection have been documented, corrected, or removed prior to entering into an enforcement agreement with Pasco County.

Respectfully submitted and certified as of the 27 day of July, 2022, on behalf of the District.



Brian G. Surak, P. E.
District Engineer
Copperspring Community Development District

Tab 11



Quarterly Compliance Audit Report

Copperspring

Date: March 2024 - 1st Quarter

Prepared for: Scott Brizendine

Developer: Rizzetta

Insurance agency:



Preparer:

Jason Morgan - *Campus Suite Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

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

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

Compliance Criteria

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



ADA Website Accessibility

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



Florida Statute Compliance

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

Audit Process

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

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

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



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

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

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

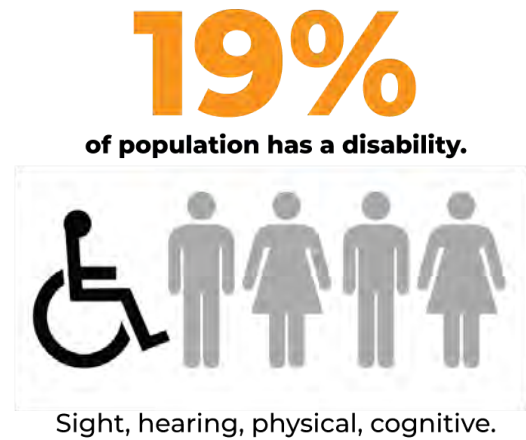
Compliance Criteria

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

Accessibility overview

Everyone deserves equal access.

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



The legal and right thing to do

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



ADA Compliance Categories

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



Contrast and colors

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

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

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



Text alternatives for non-text content

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

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

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

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

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

Helpful article: <http://webaim.org/techniques/sitertools/>



Properly formatting tables

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

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

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

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

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

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

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

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

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



Feedback for users

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



Other related requirements

No flashing

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

Timers

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

Fly-out menus

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

No pop-ups

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

Web Accessibility Glossary

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