

# **FIDDLER'S CREEK**

**COMMUNITY DEVELOPMENT**

**DISTRICT #2**

**January 28, 2026**

**BOARD OF SUPERVISORS**

**REGULAR MEETING**

**AGENDA**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**AGENDA  
LETTER**

# Fiddler's Creek Community Development District #2

## OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Fax: (561) 571-0013 • Toll-free: (877) 276-0889

<https://fiddlerscreekcdd2.net/>

January 21, 2026

Board of Supervisors  
Fiddler's Creek Community Development District #2

### **ATTENDEES:**

**Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.**

Dear Board Members:

The Board of Supervisors of the Fiddler's Creek Community Development District #2 will hold a Regular Meeting on January 28, 2026 at 10:00 a.m., at the Fiddler's Creek Club and Spa, 3470 Club Center Boulevard, Naples, Florida 34114. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments: Non-Agenda Items (*3 minutes per speaker*)
3. Update: Superior Waterway Services, Inc. Treatment Report
4. Health, Safety and Environment Report (*Ryan Hennessey*)
  - A. Irrigation and Pressure Washing Efforts
  - B. Security and Safety Update
5. Developer's Report/Update
  - Discussion/Consideration of Renewal of Irrigation Maintenance Agreement
6. Discussion/Consideration of Moisture Management Proposal
7. Engineer's Report/Update: *Bowman Company*
  - Consideration of Proposal No. 1 Site Development Services [Irrigation Coordination]
  - Consideration of Pointe South Roofing, Co. Proposal to Replace Double Door System on Pumphouse #2
  - Consideration of American Infrastructure Services, Inc. Traffic Signal Change Order
8. Consideration of Responses to Request for Proposals (RFP) for Annual Audit Services
  - A. Affidavit of Publication
  - B. RFP Package

- C. Respondents
  - I. Carr, Riggs & Ingram
  - II. Grau & Associates
  - III. McIntosh CPA
- D. Competitive Selection Criteria/Ranking
- E. Award of Contract
- 9. Continued Discussion: Internal Control Related Matters
  - A. Update: Internal Controls Report
- 10. Discussion: Drainage Issues in Easement [9504 and 9508 Mussorie Ct]
- 11. Continued Discussion: Wall Bordering Museo Circle
  - Consideration of Gulfscapes Landscape Management Services Proposal #5149
- 12. Continued Discussion: Irrigation Action Items
- 13. Discussion: CDD #1 Front Entrance Pavilion Renovations Project
- 14. Update/Fountains: Crystal Waterscapes (*Robert Engler*)
- 15. Continued Discussion: Existing Sign Inserts
  - Consideration of Revised Lykins SignTek, Inc. Quote 100401 [Replace/Install New Street Signage/Inserts]
- 16. Acceptance of Unaudited Financial Statements as of December 31, 2025
  - A. Fiscal Year 2026 Fountains Summary Report/Breakdown (Year to Date)
- 17. Approval of December 10, 2025 Regular Meeting Minutes
- 18. Action/Agenda or Completed Items
- 19. Staff Reports
  - A. District Counsel: *Woodward, Pires and Lombardo, P.A.*
    - Consideration of Limited Easement and Right of Way Use Agreement with Amaranda Village Association, Inc.
  - B. District Manager: *Wrathell, Hunt and Associates, LLC*



- NEXT MEETING DATE: February 25, 2026 at 10:00 AM

- QUORUM CHECK

SEAT 1	WILLIAM TOMAZIN, JR.	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	ELLIOT MILLER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	LINDA VIEGAS	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	JOHN P. NUZZO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	SCOTT SPITZER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

C. Operations Manager: *Wrathell, Hunt and Associates, LLC*

20. Supervisors' Comments

21. Adjournment

Should you have any questions, please do not hesitate to contact me directly at 239-464-7114.

Sincerely,



Chesley E. Adams, Jr.  
District Manager

**FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE**

**CALL IN NUMBER: 1-888-354-0094**  
**PARTICIPANT PASSCODE: 709 724 7992**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**3**

**Fiddlers Creek 2 CDD**  
**Lake Treatment Report**  
**Treatment Dates December 2025**

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
1	Inspected			12/2	No problems noted monitor and treated as needed
2	Treated	Grasses/Weeds		12/23	Treated shoreline grasses and weeds
3	Treated	Grasses/Weeds		12/23	Treated shoreline grasses and weeds
4	Treated	Grasses/Weeds		12/23	Treated shoreline grasses and weeds
5	Treated	Grasses/Weeds		12/23	Treated shoreline grasses and weeds
6	Treated	Grasses/Weeds		12/23	Treated shoreline grasses and weeds
7A	Treated	Grasses/Weeds		12/9	Treated shoreline grasses and weeds
7B	Treated	Grasses/Weeds		12/9	Treated shoreline grasses and weeds
7C	Treated	Grasses/Weeds		12/9	Treated shoreline grasses and weeds
7D	Treated	Grasses/Weeds		12/9	Treated shoreline grasses and weeds
8	Inspected			12/2	No problems noted monitor and treated as needed
9	Inspected			12/2	No problems noted monitor and treated as needed
23	Inspected			12/2	No problems noted monitor and treated as needed
24	Inspected			12/2	No problems noted monitor and treated as needed
25A	Inspected			12/2	No problems noted monitor and treated as needed

**Fiddlers Creek 2 CDD**  
**Lake Treatment Report**  
**Treatment Dates December 2025**

Lake #	Work Preformed	Target	Target	Treatment Date	Notes/Comments
25B	Inspected			12/2	No problems noted monitor and treated as needed
65E	Treated	Grasses/Weeds		12/9	
65F	Inspected			12/2	No problems noted monitor and treated as needed
65G	Inspected			12/2	No problems noted monitor and treated as needed
84A	Inspected			12/2	No problems noted monitor and treated as needed
84B	Inspected			12/2	No problems noted monitor and treated as needed
85A	Treated	Grasses/Weeds		12/26	Treated shoreline grasses and weeds
85B	Treated	Grasses/Weeds		12/26	Treated shoreline grasses and weeds
85C	Treated	Grasses/Weeds		12/26	Treated shoreline grasses and weeds
85D	Treated	Grasses/Weeds		12/26	Treated shoreline grasses and weeds
88	Inspected			12/2	No problems noted monitor and treated as needed
89	Treated	Grasses/Weeds		12/23	
90	Inspected			12/2	No problems noted monitor and treated as needed



**Fiddlers Creek 2 CDD**  
**Lake Treatment Report**  
**Treatment Dates December 2025**

Lake inspection was completed on Jan 13th overall looks good I did note a few minor issues that are currently be treated

Lake 89 Illinois Pondweed starting to grow, tech wil be treating it his week with Sonar

Lake 65G minor grasses along shoreline our crew is scheduled out within the next two week to treat this lake and the littorals on lakes 85A -D and 90

## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake 1**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Routine maintenance



**Lake 2**

**Notes/Comments**

Moderate  
Torpedograss

**Action Needed**

Recently treated littorals



**Lake 3**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance

## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake**            **4**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Monitor and treat as needed



**Lake**            **5**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **6**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake**            **7A**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **7B**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **7C**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Fiddlers Creek 2 CDD**  
**Lake Treatment Report**  
**Treatment Dates December 2025**



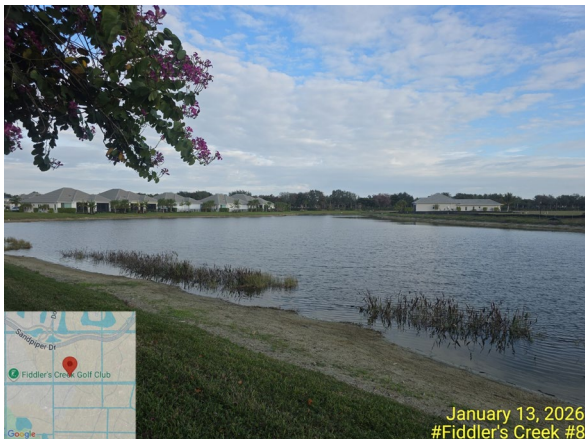
**Lake 7D**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake 9**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake 9**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Limited access due to silt fence

## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake**            **23**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **25A**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **25B**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance

## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake**            **65E**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **65F**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**            **65G**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Scheduled to be treated this month by crew



## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake**                **84A**

**Notes/Comments**

**Action Needed**



**Lake**                **84B**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake**                **85A**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Scheduled to be treated this month by crew

**Fiddlers Creek 2 CDD**  
**Lake Treatment Report**  
**Treatment Dates December 2025**



**Lake 85B**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake 85C**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake 85D**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance

## Fiddlers Creek 2 CDD

### Lake Treatment Report

Treatment Dates December 2025



**Lake**            **88**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Monitor and treat as needed



**Lake**            **89**

**Notes/Comments**

Minimal  
Illinois Pondweed

**Action Needed**

Will be treated on the next scheduled service



**Lake**            **90**

**Notes/Comments**

Minimal  
Torpedograss

**Action Needed**

Scheduled to be treated this month by crew



**Fiddlers Creek 2 CDD**  
**Lake Treatment Report**  
**Treatment Dates December 2025**



**Lake 90**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake 90**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance



**Lake 90**

**Notes/Comments**

No problem noted during my inspection

**Action Needed**

Routine maintenance

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**4**



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**4A**

# CDD 2

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DECEMBER 2025

PRESENTED BY: RYAN HENNESSEY

# CDD 2 FOUNDATION CONTRACTED RESPONSIBILITIES

1. Tree Canopy Trimming
2. Irrigation
  - [Irrigation@Fiddlerscreek.com](mailto:Irrigation@Fiddlerscreek.com)
3. Pressure Washing
  - [Pressurewashing@Fiddlerscreek.com](mailto:Pressurewashing@Fiddlerscreek.com)



# TREE CANOPY TRIMMING

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- Juniper finished trimming the palms and hardwoods on Championship Drive
- Currently, they are working on the palms and hardwoods around the perimeter of Veneta



# RAINFALL DATA DECEMBER

## 2025

- Aviamar – 0.70”
- Veneta – 0.65”
- Championship – 0.65”
- Main – 0.80”
- Club – 0.75”
- Golf – 0.70”
- **Community Average- 0.71”**

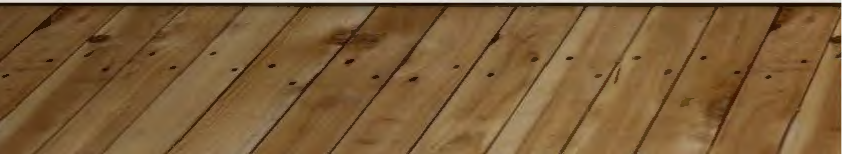
## 2024

- Aviamar – 3.25”
- Veneta – 3.2”
- Championship – 3.25”
- Main – 3.15”
- Club – 3.3”
- Golf – 3.0”
- **Community Average- 3.19”**



# YEARLY RAINFALL TOTALS FOR FIDDLER'S CREEK

FC Rainfall Totals 2025		FC Rainfall Totals 2024	
Jan	0.23	Jan	1.86
Feb	0.73	Feb	3.98
Mar	0.28	Mar	4.43
Apr	0.28	Apr	0.08
May	2.54	May	1.45
June	16.88	June	18.64
July	7.37	July	15.81
Aug	9.41	Aug	15.06
Sept	13.07	Sept	5.27
Oct	3.02	Oct	8.59
Nov	0.24	Nov	0.57
Dec	0.71	Dec	3.19
TOTAL	54.76	TOTAL	78.93"



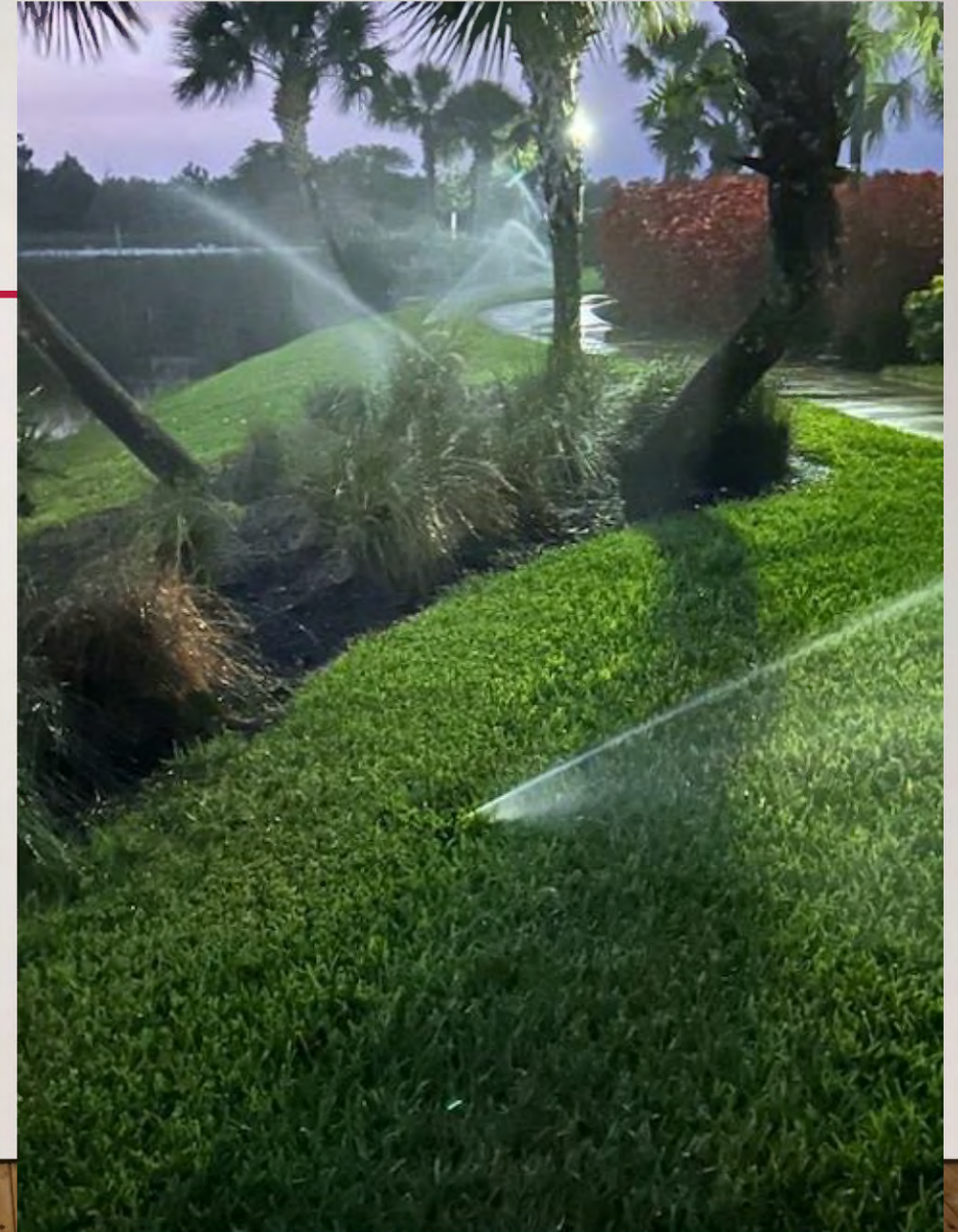
2021	2022	2023	2024	2025
54.53"	62.81"	35.91"	78.93"	54.76"



# IRRIGATION PROJECTED USAGE

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- 19 Programmed Village Satellites
    - Monday, Wednesday & Saturday
    - 9:00 pm – 8:00 am
    - 14 Possible Run Cycles / 1 rain hold
  - 11 Programmed Common Satellites
    - Tuesday, Thursday & Sunday
    - 13 Possible Run Cycles / 0 rain holds
  - Estimated December Water Usage
    - Villages: 9,138,519 Gallons
    - Common: 4,997,824 Gallons
- \*December Average Runtime Percentage was 60-65%**
- \*Does not account for non-scheduled water usage such as leaks, wet checks, manual runs, battery timers, individual residential timers, and manual Toro clocks.





# PUMP STATION USAGE IN FIDDLER'S CREEK

2025 PUMP USAGE					
MONTH	Station #1	Station #2	Station #3	Station #4	Total Gal
January	2,153,000	19,102,800	14,504,810	12,438,435	96,398,090
Feburary	4,206,000	20,863,800	15,132,467	13,379,147	53,581,414
March	6,718,000	26,462,300	-	29,016,464	62,196,764
April	9,243,000	30,017,200	-	32,434,343	71,694,543
May	12,718,000	28,796,800	6,232,515	24,769,580	72,516,895
June	1,164,000	14,060,500	10,317,555	13,141,155	38,683,210
July	177,000	20,915,900	13,677,720	11,182,230	45,952,850
August	147,000	18,876,000	11,104,910	13,673,750	43,801,660
September	68,000	14,564,800	12,513,860	12,548,750	39,695,410
October	159,000	24,661,200	15,721,580	12,526,560	53,068,340
November	151,000	31,336,800	17,352,890	16,364,200	65,204,890
December	124,000	26,759,930	12,374,818	15,888,600	55,147,348
					697,941,414

- Total Water Usage in December 2024 was 61,311,165 gallons.
- Total Water Usage in December 2025 was 55,147,348 gallons.

2021	2022	2023	2024	2025
710,633,000	639,494,614	686,286,452	620,479,987	697,941,414



# LAKE #88 MEASUREMENTS

DATE	MEASURE / FT	TIME
10/23/2025	2.9'	11:29am
10/31/2025	2.55'	7:26am
11/11/2025	2.3'	7:06am
11/19/2025	2.2	6:43am
11/26/2025	2.05	7:01am
12/1/2025	2.05	5:42am
12/10/2025	2.25	6.48am
12/17/2025	2.1	8:32am
12/24/2025	1.825	7:14am
12/31/2025	1.9	7:03am
1/7/2026	1.85	6.53am
1/14/2026	1.75	7:07am
1/21/2026	1.725	9:20am



Based on the information above, our firm recommends the following:

- When a reading of 1.00' NGVD is observed, this should be treated as a "Warning" reading – the lake level readings should be tracked on a weekly basis to determine the rate of drop in the water levels.
- When a reading of 0.50' NGVD is observed, this should be treated as an "Emergency" water level – at this point the CDD should once again consider the use of County potable water to stabilize water levels.



# IRRIGATION REPORT

The Irrigation Manager found this problem in the month of December:



## **I-27 FCP North**

12/29/25- Communication failure for an unknown reason. All radio to modem connections were cleaned, and unit was reset to restore the radio link.



# PRESSURE WASHING

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## Completed:

- Aviamar
- Fiddler's Creek Parkway

## Presently Working:

- Oyster Harbor





# 2026 Pressure Cleaning Schedule

- Completed
- Current Month Progress







Questions?

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**4B**

# *Safety Department Update- December 2025*

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DIRECTOR OF SECURITY & COMMUNITY SERVICES–  
Ryan Hennessey

SAFETY MANAGER –  
Richard Renaud

ENVIRONMENTAL, HEALTH & SAFETY MANAGER-  
Marie Puckett



# Gate Access Control

- Enter your guest information on the member's website
- Use the Fiddler's Creek mobile app to register guests
- Call the automated gate house at 239-529-4139
- IF YOU EXPERIENCE DIFFICULTY WITH ANY OF THESE,  
PLEASE SEND THE INFORMATION TO  
[safety@fiddlerscreek.com](mailto:safety@fiddlerscreek.com), ALWAYS INCLUDE YOUR  
NAME AND ADDRESS.
- Community Patrol 239-231-9878

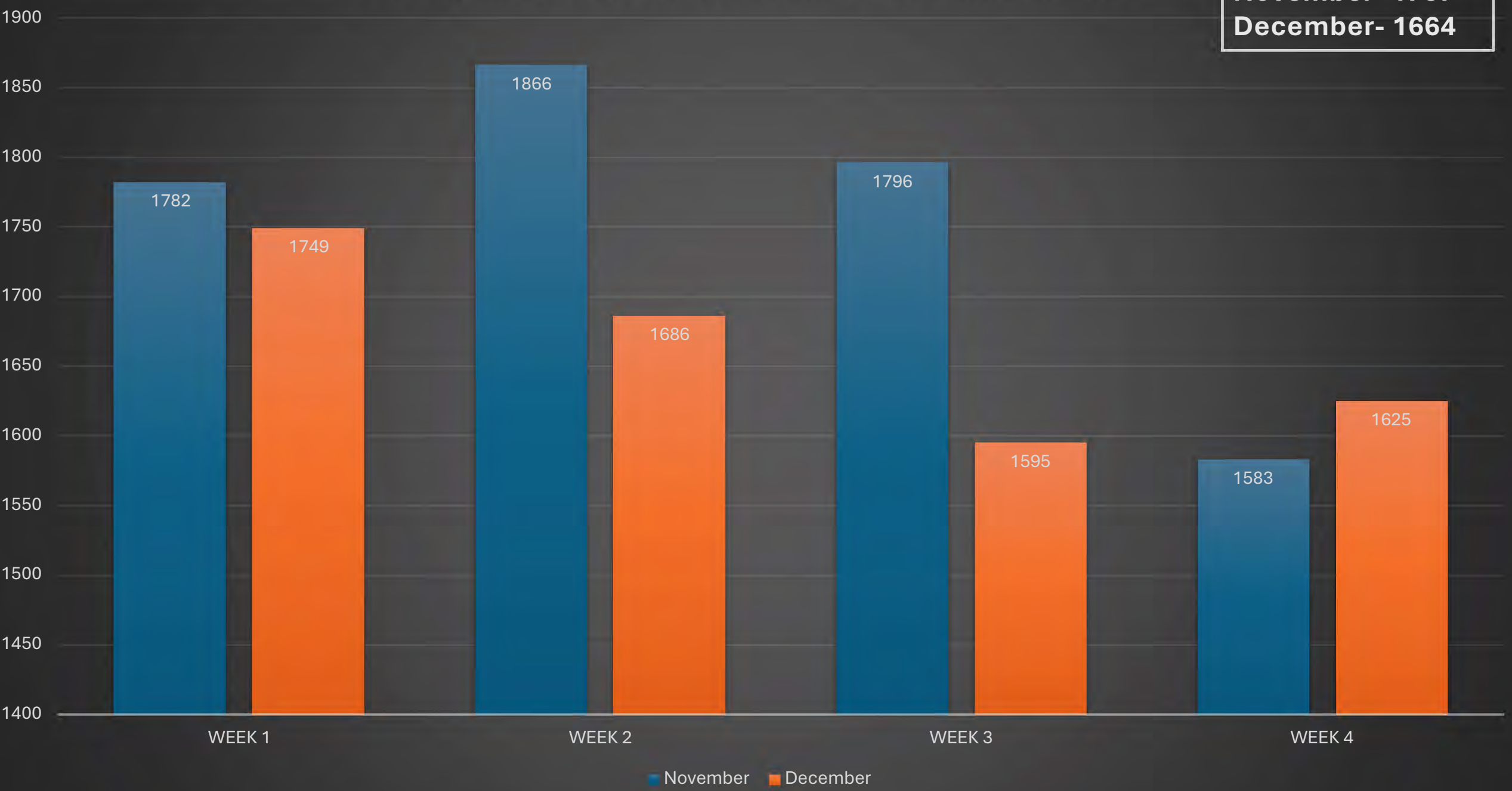
WE ARE NOT FIRST RESPONDERS, ALWAYS CALL 911 FOR  
AN EMERGENCY

THEN CALL COMMUNITY PATROL TO INFORM THEM OF THE  
INCIDENT



# Occupancy Report: November-December 2025

November- 1757  
December- 1664

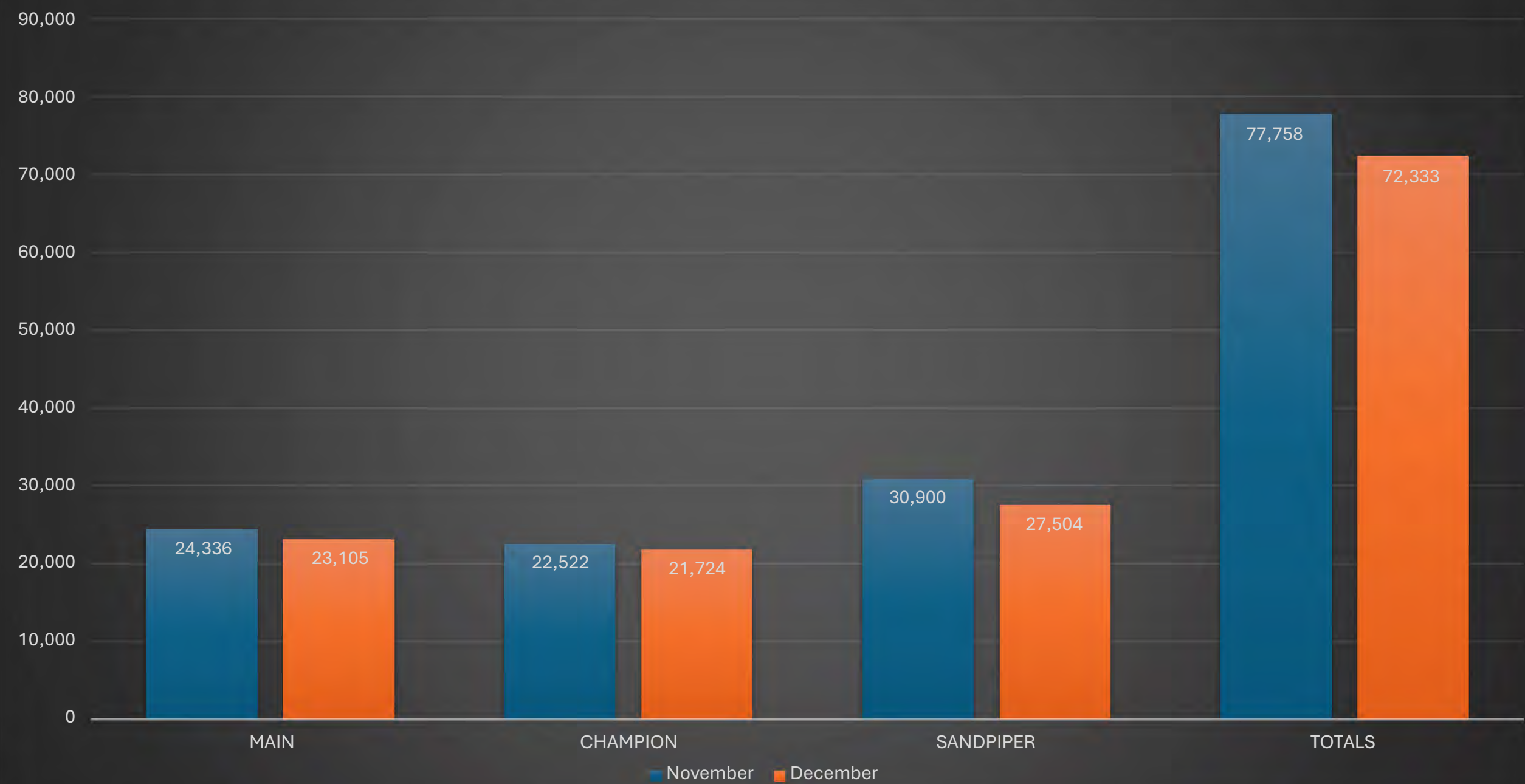


# GATEHOUSES and PATROLS

- Sandpiper, Championship, Main (24/7)
- 2 Patrols per shift (24/7)

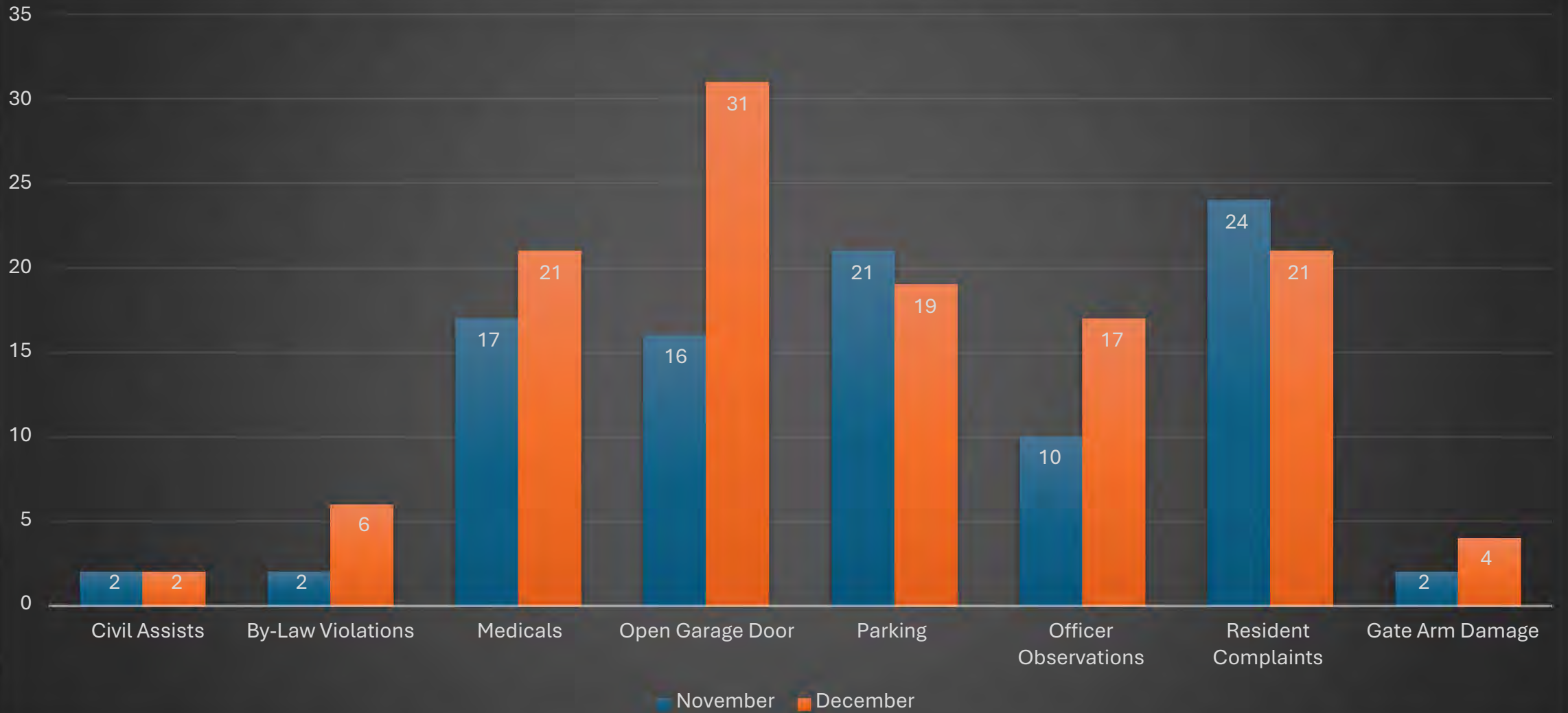


# GATE HOUSE ACTIVITY: November-December 2025

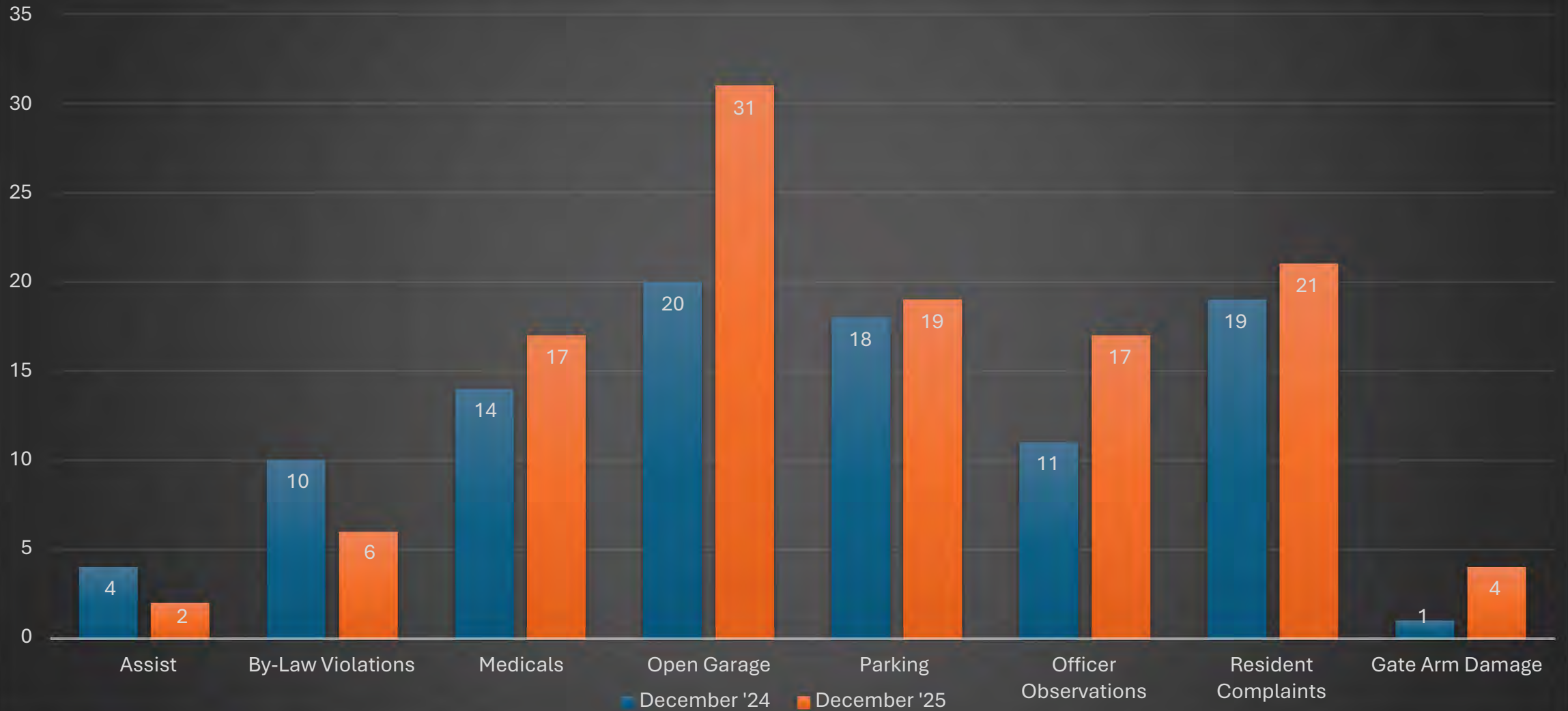




## Incident Reports: November-December 2025

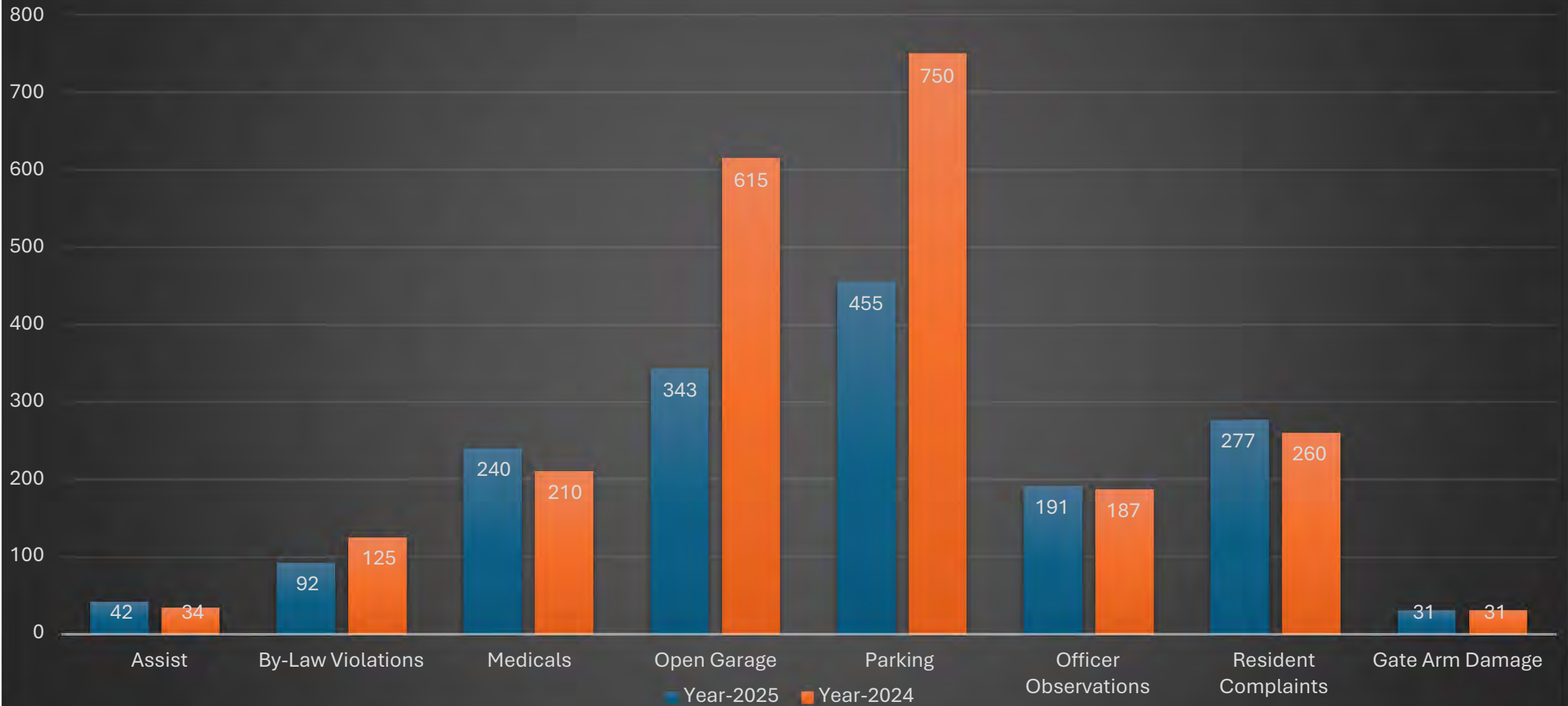


## Incident Reports: December 2024-December 2025





## Incident Reports: 2025 v. 2024



# SPEED DETECTION and ENFORCEMENT

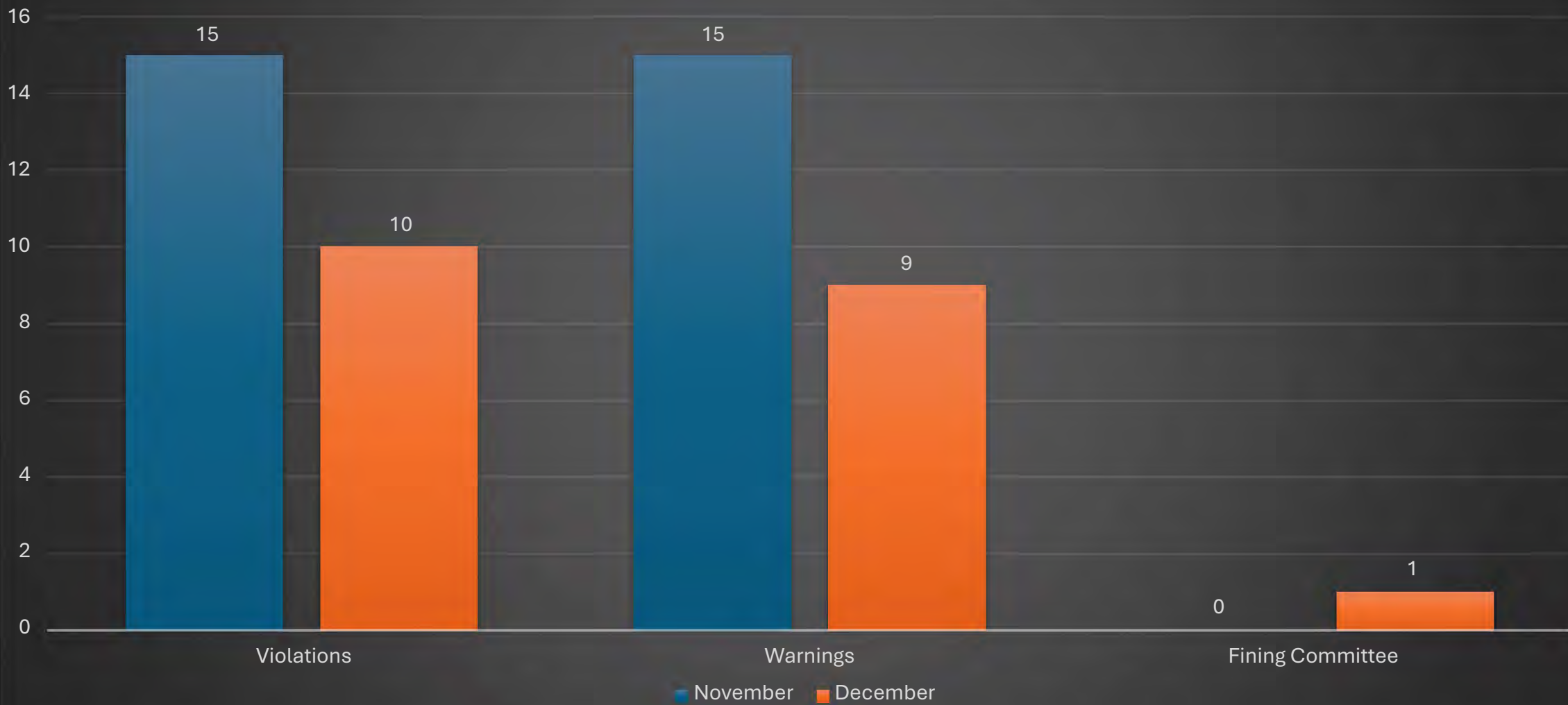
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- Portable speed detection device-Traffic Hawk
- Deployed throughout Fiddler's Creek in problem areas
- Fixed device located on Cherry Oaks Trail

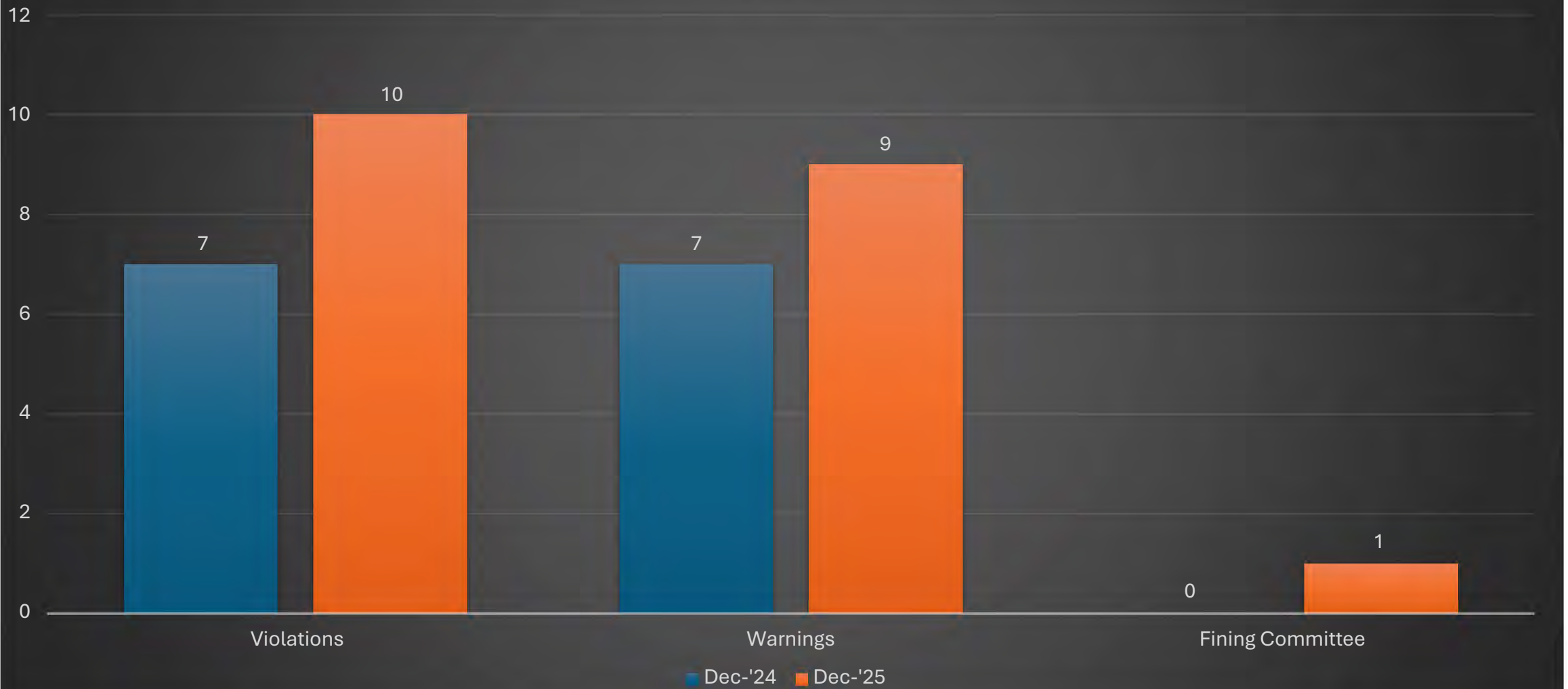




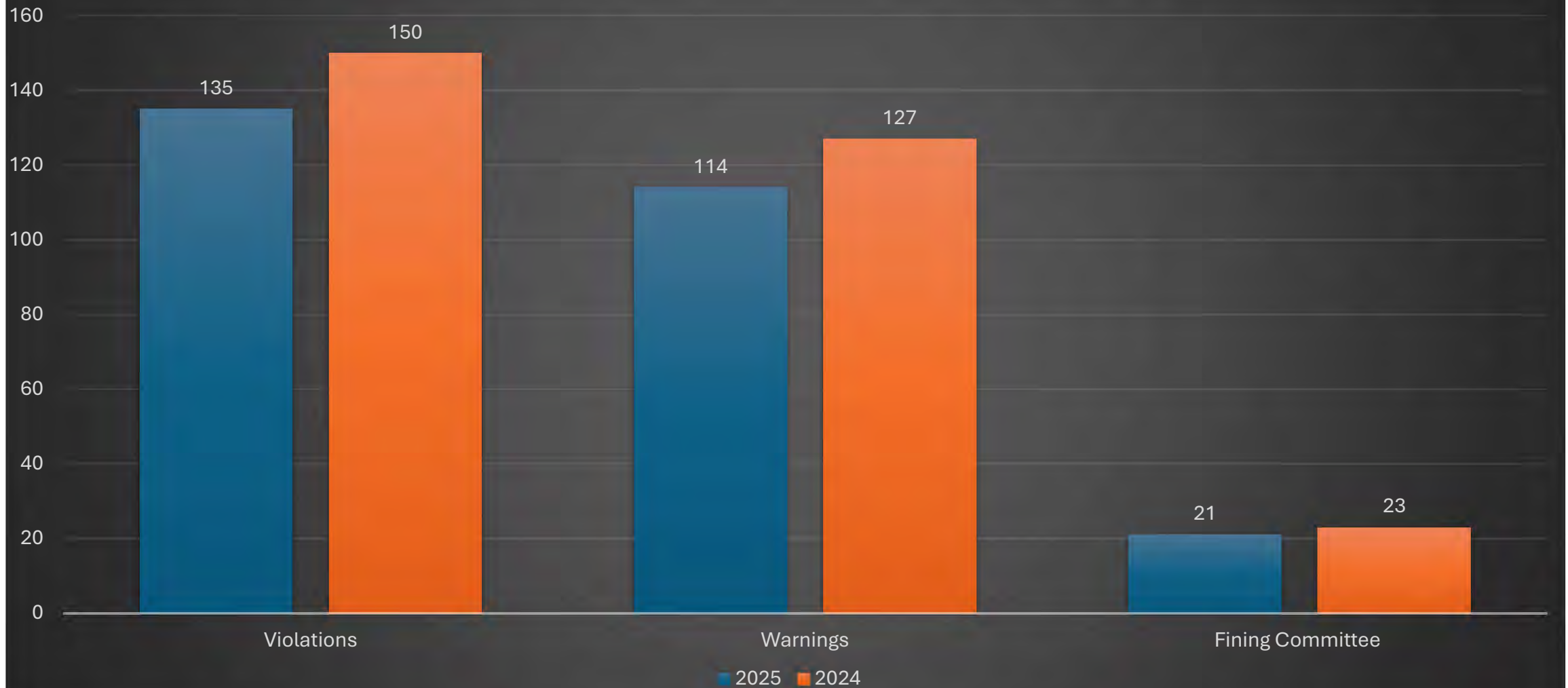
# Traffic Hawk Speeding Violations: November-December 2025



# Traffic Hawk Speeding Violations: December 2024 v. December 2025



## Traffic Hawk Speeding Violations: 2025 v. 2024





# Fiddler's Creek CCSO Statistics

*December 2025*



Type of call (most common)	Number
Extra Patrol	51
Medical Calls	17
911 hang-ups	13
Traffic Stops	13
Alarms	11

# QUESTIONS?

- Thank you



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**5**



SERVICE AGREEMENT  
FIDDLER'S CREEK CDD 2 MAINTENANCE  
Irrigation Maintenance – Fiddler's Creek Foundation, Inc.

THIS SERVICE AGREEMENT ("Agreement") is made and entered into as of the \_\_\_ day of November, 2022 by and between Fiddler's Creek Foundation, Inc., whose address is 8156 Fiddler's Creek Parkway, Naples, FL 34114 (the "Contractor") and Fiddler's Creek Community Development District #2, a community development district established pursuant to Chapter 190, Florida Statutes, with an address c/o Wrathell, Hunt and Associates, LLC, 9220 Bonita Beach Road, Suite 214, Bonita Springs, FL 34135 (the "District").

WHEREAS, the District owns, operates and maintains, and is responsible for the programming, operation, maintenance, repair, replacement and reconstruction of its irrigation water distribution systems within the boundaries of the District, as its irrigation water distribution systems currently exists, as described and depicted on the attached Exhibit "A", and as added to, modified or expanded (the "District Irrigation System"); and

WHEREAS, as described and depicted on the attached Exhibit "A", the limits of the District Irrigation System includes all District-owned facilities located within the District's rights-of-way, District irrigation easements or public utility easements including but not limited to: pumping stations, gate valves, transmission mains, valve boxes, blow off assemblies, air release valves, back flow preventers and service connections up to the point of connection within the right-of-way, irrigation easement and/or public utility easement;

WHEREAS, the responsibility for the operation and maintenance of any irrigation systems after the District-owned point of connection is that of the individual property owner, condominium association or homeowner's association, and is expressly excluded from this Agreement;

WHEREAS, the Contractor has represented to the District that: (1) the Contractor employs staff who possesses all of the necessary licenses, skill, knowledge and personnel necessary to competently perform all of the services necessary to monitor, program, operate, maintain and repair (within the limits specified in this Agreement) the satellite field controllers within the District Irrigation System (the "Controllers"), all as more fully described on the attached Exhibit "B" (the "Services"); and (2) the provisions of such Services do not require the possession of any contractor's license; and

WHEREAS, the Contractor has represented to the District that, within thirty (30) days after execution of this Agreement, it will conduct a physical inspection of the existing conditions of the District Irrigation System and within sixty (60) days after the conclusion of such inspection, will provide detailed results of such inspection in a written report.

NOW, THEREFORE, in consideration of the premises, the payment of the amount of Ten and 00/100 Dollars (\$10.00) and other good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the parties, each intending to be legally bound, hereby agree as follows:

1. The above recitals are true and correct and incorporated herein.
2. The Services shall be performed in accordance with the schedule provided in Exhibit "B". The



Services shall include all labor and equipment necessary to perform the Services. The Services shall be performed safely and in a good and workmanlike manner by a qualified person retained by and designated by the Contractor (the "Irrigation Manager"), which person shall have and maintain the following minimum certifications and/or licenses: current Toro Lynx Level 2, along with trained personnel working under the supervision of the Irrigation Manager. The individual(s) retained and designated as the Irrigation Manager shall hold and possess all of the foregoing qualifications required of the Irrigation Manager and shall deliver to the District copies of the current certifications and/or licenses required to be held/possessed by the Irrigation Manager. All of the Contractor's personnel performing the Services shall be properly trained, certified and licensed (when required for the Services being performed). The Contractor shall be responsible for applying for, obtaining and paying for all permits, licenses or certifications necessary to perform the Services. The Contractor shall perform all Services in strict compliance with all applicable statutes, rules, laws, ordinances and regulations.

3. The District agrees to annually pay the Contractor, as full and complete compensation for the performance and completion of the Services, the following amounts:

3.1 For Services from January 1, 2023 to December 31, 2023: Fifty-Two Thousand Five Hundred and no/100 Dollars (\$52,500.00), payable in equal quarterly installments of Thirteen Thousand One Hundred Twenty-Five and No/100 Dollars (\$13,125.00) each, on or before the first day of January, April, July and October 2023;

3.2 For Services from January 1, 2024 to December 31, 2024: Fifty-Five Thousand One Hundred Twenty-Five and no/100 Dollars (\$55,125.00), payable in equal quarterly installments of Thirteen Thousand Seven Hundred Eighty-One and 25/100 Dollars (\$13,781.25) each, on or before the first day of January, April, July and October 2024; and

3.3 For Services from January 1, 2025 to December 31, 2025: Fifty-Seven Thousand Eight Hundred Eighty-One and 24/100 Dollars (\$57,881.24), payable in equal quarterly installments of Fourteen Thousand Four Hundred Seventy and 31/100 Dollars (\$14,470.31) each, on or before the first day of January, April, July and October 2025.

4. Within three (3) business days of the date of execution of this Agreement, and prior to the commencement of the Services, the Contractor shall provide the District with Certificates of Insurance for the following: (a) Worker's Compensation – Statutory amount of coverage, noting the District as an additional insured; (b) Automobile Liability coverage; and (c) Commercial General Liability coverage providing coverage for bodily injury, property damage and personal injury, with applicable limits of liability being not less than One Million Dollars (\$1,000,000) bodily injury (each occurrence); and Two Million Dollars (\$2,000,000), in the aggregate, and noting the District as an additional insured. The Contractor shall maintain such insurance for the duration of this Agreement. The Contractor shall ensure that subcontractors, if any, who provide any part of the Services shall have and maintain the same levels of insurance as the Contractor and provide the District with Certificates of Insurance evidencing same.

Contractor shall not allow any liens arising out of the Services to be filed against the District Irrigation System or District property. If any liens shall be filed against the District Irrigation System or District property by Contractor's provision of services under this Agreement, Contractor shall cause such liens to be released, satisfied and discharged of record, or transferred to cash or surety bond in accordance with applicable law within ten (10) calendar days from the date Contractor receives notice and



confirmation that such liens have been filed or record. Contractor agrees to defend and hold District harmless from and against any liens or claims arising out of Contractor's provision of services under this Agreement.

5. This Agreement and the Services may not be assigned by the Contractor without the express prior written approval of the District, which approval may be withheld in the sole discretion of the District.

6. PUBLIC RECORDS -In addition to any other right or termination that the DISTRICT possesses, the DISTRICT shall have the right to unilaterally cancel the Contract for refusal by Contractor or any subcontractor to allow public access to all documents, papers, letters, or other materials subject to the provisions of Chapter 119, F.S. and made or received by the Contractor in conjunction with the Contract.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, 877-276-0889; 561-571-0013 (fax); adamsc@wbhassociates.com; 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431**

7. PUBLIC RECORDS FURTHER COMPLIANCE - The Contractor agrees to comply with Florida's public records laws, specifically to:

(a) Keep and maintain public records required by the District to perform the Services.

(b) Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.

(c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following completion of this Agreement if the Contractor does not transfer the records to the District.

(d) Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the Contractor or keep and maintain public records required by the District to perform the Services. If the Contractor transfers all public records to the District upon completion of this Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of this Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

8. Unless a contract between the Contractor and any subcontractor provides otherwise, the provisions of Section 287.0585, F.S. shall apply as to late payments by the Contractor to





subcontractors.

9. The Contractor shall pay all subcontractors, sub-subcontractors, materialmen and suppliers in accordance with the provisions of Section 255.001, F.S. The Contractor shall ensure that all subcontractors shall provide written waivers and releases of lien.

10. The Contractor warrants and certifies to the District that neither the Contractor nor any affiliate of the Contractor have been convicted of a public entity crime as such is defined in Section 287.133, F.S.

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

12. Term; Termination

(a) This Agreement shall be for a term of three (3) years commencing on January 1, 2023 and ending on December 31, 2025, unless terminated as provided in Subsections (b), (c) or (d) of this Section.

(b) The Contractor may terminate this Agreement with or without cause by providing the District with sixty (60) days' prior written notice of termination.

(c) The District reserves the right to terminate this Agreement if any of the Services are not performed in a satisfactory manner as determined in the sole and absolute discretion of the District, and the Contractor has failed to cure any such default within seven (7) calendar days after receiving written notice thereof from the District.

(d) In addition to any other right of termination possessed by the District, the District reserves the right to terminate this Agreement in the District's sole and absolute discretion, with or without cause in accordance with this provision in whole, or from time to time in part, whenever the District shall determine that such termination is necessary. Any such termination shall be effected by delivery to the Contractor of a notice of termination, and the date upon which such termination becomes effective. In the event of termination without cause, the date of termination shall be at least thirty (30) calendar days from date of delivery of written notice to the Contractor. Upon receipt of a notice of termination under this subsection, and except as otherwise directed, the Contractor shall:

- (i) Stop all Services on the date and to the extent specified in the notice of termination.
- (ii) Place no further orders or subcontract for materials, services, facilities.
- (iii) Terminate all orders and subcontracts.
- (iv) Settle all outstanding liabilities and all claims arising out of such termination of orders and subcontracts.
- (v) Deliver to the District waivers and releases of liens and/or satisfaction of liens, for all labor, materials and supplies provided prior to the effective date of the notice of termination.

(e) After receipt of a notice of termination, the Contractor shall submit to the District its termination claim, in satisfactory form, for such part of the Services performed up to and including the



effective date of termination. Such claim shall be submitted promptly, but no later than one (1) month from the effective date of termination unless one or more extensions in writing are granted by the District. No claim will be allowed for any expense incurred by the Contractor after the effective date of the notice of termination. If the Contractor fails to submit his termination claim within the time allowed (subject to any extensions), the Contractor shall be deemed to waive any right to any further compensation.

(f) The Contractor and the District may agree upon the whole or any part of the amount or amounts to be paid to the Contractor by reason of the termination of the performance of the Services pursuant to this section; PROVIDED HOWEVER, that such agreed amount or amounts, exclusive of settlement costs, shall not exceed the Compensation set out in Paragraph 3 of this Agreement, as amended, accordingly and the Contractor shall be paid the agreed amount.

### 13. Notices

All notices required or desired to be given under this Agreement shall be in writing and either: (a) hand-delivered, (b) sent by certified mail, return receipt requested, or (c) sent via electronic mail, so long as notice is also provided through either method (a) or (b) as herein described. All notices shall be addressed to the party being notified as provided below or to any other address hereafter designated by any of the parties, from time to time, in writing and otherwise in the manner set forth herein for giving notice, and shall be deemed to have been given (w) when delivered, if by hand delivery, (x) when received after deposit in a U.S. Post Office or official letter box, if sent by certified mail, or (z) upon confirmation of receipt by sender if sent via electronic mail.

If to the Contractor:  
Fiddler's Creek Foundation, Inc.  
8156 Fiddler's Creek Parkway  
Naples, FL 34114  
Tel: (239) 732-9400  
Fax: (239) 732-9402  
Attn: Ron Albeit, General Manager  
Email: aalbeitr@fiddlerscreek.com  
With a copy to: Joseph L. Parisi, President  
Email: parisij@gulfbay.com

If to the District:  
Fiddler's Creek Community Development District 2  
C/o Wrathell, Hunt and Associates, LLC,  
9220 Bonita Beach Road, Suite 214  
Bonita Springs, FL 34135  
Tel: (239) 498-9020; (239) 989-2939 (M)  
Fax: (561) 571-0013  
Attn: Chuck Adams, District Manager

With a copy to:  
Anthony P. Pires, Esq.  
3200 North Tamiami Trail, Suite 200  
Naples, FL 34103  
Tel: (239) 649-6555  
Fax: (239) 849-7342

[The Remainder of this Page Is Intentionally Left Blank.]

[Signatures Appear on Following Page.]



IN WITNESS WHEREOF the parties hereto have executed this Agreement on the day and date first above written.

ATTEST:

**FIDDLER'S CREEK COMMUNITY  
DEVELOPMENT DISTRICT 2**

Copeland  
\_\_\_\_\_  
Secretary

By: Ches Adams

Print Name: Ches Adams

Its: District Manager

Witness John J. Pell

Print Name John J. Pell

Witness Hon. A. Hawk

Print Name Hon. A. Hawk

**FIDDLER'S CREEK FOUNDATION, INC., a  
Florida not-for-profit corporation**

By: Joseph L. Parisi

Joseph L. Parisi, as President  
and not individually

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## ADDEDNUM TO SERVICE AGREEMENT

### E-VERIFY

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

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

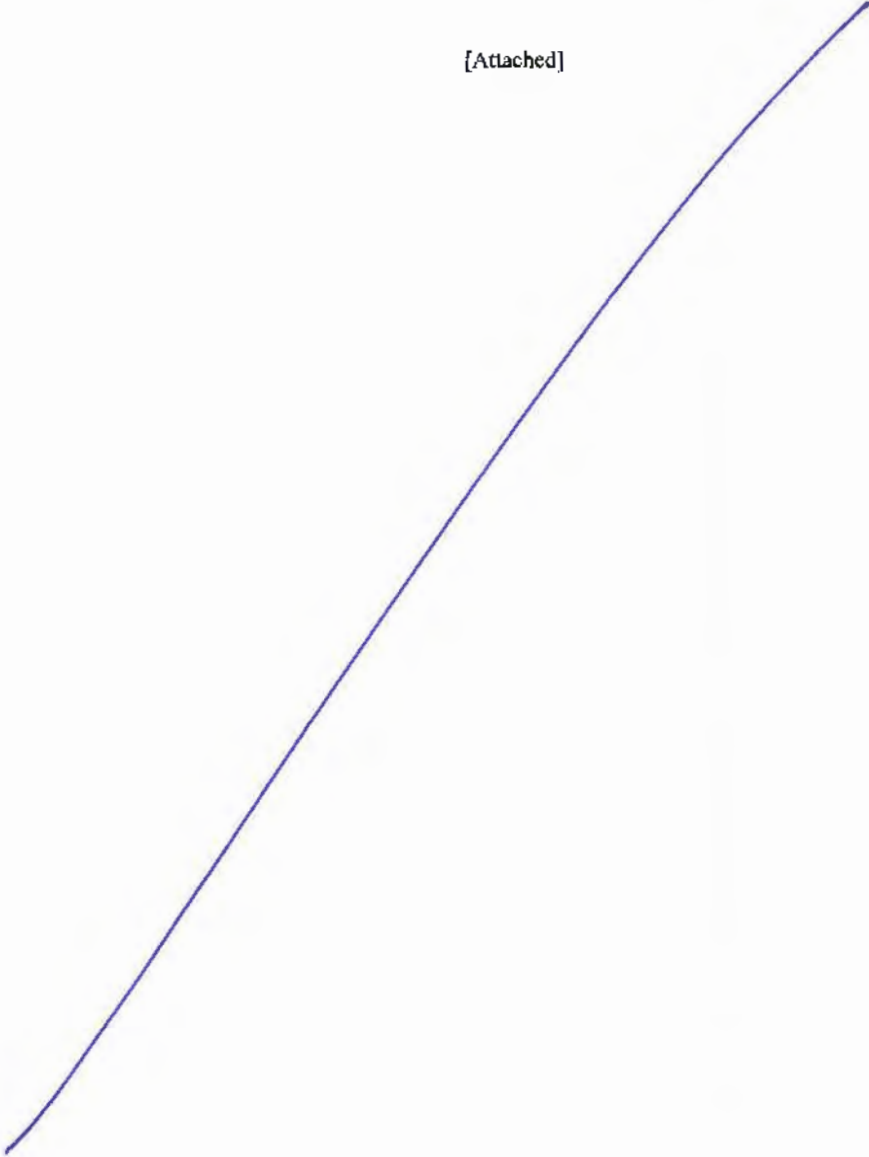
Notwithstanding anything else in this Agreement to the contrary, District may immediately terminate this Agreement for cause if there is a good faith belief that CONTRACTOR knowingly violated the provisions of Section 448.095, Florida Statutes, and any termination thereunder shall in no event be considered a breach of contract by District.

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



EXHIBIT "A"  
District Irrigation System

[Attached]



A handwritten signature in blue ink.

## EXHIBIT "B"

### The Services The District Irrigation System

- Daily monitoring of communication to the Controllers from central computer.
- Daily monitoring to ensure that all components in each of the Controllers within the District Irrigation System are operating properly.
- Adjusting programs and adding irrigation programs into central computer as needed.
- Troubleshooting central computer and the Controllers as needed.
- Minor Repairs:
  - References to "minor repairs" in this Exhibit "B" shall be mean repairs where costs of materials, equipment or components are not in excess of \$1,500.00 per satellite field controller or other components. As needed and required, in the reasonable judgment of the Irrigation Manager, making necessary minor repairs and adjustments to maintain the central computer and the Controllers within the District Irrigation System in good and proper working order and condition.
  - If materials, equipment or components are available and if appropriate, in the reasonable judgment of the Irrigation Manager, making minor repairs to other components of the District Irrigation System in the field.
  - The actual costs of materials, equipment and components used in such minor repairs will be billed to the District and all proper invoices therefor will be payable by the District within thirty (30) days of issuance.
- Reporting non-functioning components (other than components repaired by the Irrigation Manager) to the District
- Preparing and submitting reports to the District on status of the District Irrigation System on a monthly basis.
- Conducting a visual inspection of properties and water usage of pumps on a daily basis.
- Conducting an inventory of parts, supplies and equipment for irrigation systems as needed.
- Conducting quarterly(4/yr) inspections of all Controllers within the District Irrigation System.
- Providing a detailed report on condition of all software, hardware, mechanical parts and equipment within the District Irrigation System prior to first anniversary date of the Agreement.





- Communicating with the District regarding the status of the District Irrigation System as needed.
- Complying with all applicable state, local, and District water restrictions and water permitting usage.
- Interpreting irrigation plans and locating irrigation isolation valves, Controllers and wiring, and updating the description of the District Irrigation System as needed
- Updating the description of the components and equipment comprising the District Irrigation System as soon as possible upon replacement, change outs, upgrades, or new installations, new components or new equipment; and delivering a copy of same to the District. Said updated written description, upon delivery to and approval by the District, shall be deemed to be appended to the Services Agreement as a revised Exhibit "A", description of the District Irrigation System.
- Training Safety Department staff in emergency responses (such as turning vales off and/or water sources) to irrigation breaks and malfunctions for immediate action when needed.
- Immediate notification to the District of emergencies, including but not limited to irrigation breaks and malfunctions, to the emergency response contact provided by the District, followed by written reports to the District.
- Immediate notification to the other governmental agencies, if required by law, rule, statute or regulation, of emergencies, including but not limited to irrigation breaks and malfunctions, followed by written reports to the District.
- Immediate notification to affected users of the District Irrigation System, of emergencies, including but not limited to irrigation breaks and malfunctions, followed by written reports to the District.

**FIDDLER'S CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**#2**

**6**

## **MOISTURE MANAGER.**

**REDUCES WATERING \*MAXIMIZE  
PRODUCTION\*MINIMIZE DROUGHT STRESS**

**\*ENHANCES PLANT HEALTH  
LESS STRESS, BETTER NUTRIENT UPTAKE  
AND STRONGER ROOT SYSTEM.**

**\*ATTRACTS WATER  
ATTRACT'S WATER MOLECULES FROM THE  
AIR, HUMIDITY AND SURROUNDING SOIL  
EVEN LOW HUMIDITY.**

**\*CONVERTS  
THIS ATTRACTED MOISTURE INTO  
MICROSCOPIC WATER DROPLETS  
HOLDING IT IN THE ROOT ZONE.**

**\*CREATES  
A CONSISTENT MOISTURE SUPPLY  
MAKING WATER ACCESSIBLE TO THE**



**PLANTS/TURFS ROOTS BETWEEN  
IRRIGATION OR RAINFALL.**

**\*REDUCES EVAPORATION.**

**BY KEEPING WATER NEAR THE ROOTS  
SIGNIFICANTLY CUTS DOWN ON WATER  
LOST TO EVAPORATION.**

**\*WORKS LIKE WATER MAGNETS  
TO ATTRACT AND HOLD WATER VAPOR  
FROM THE AIR AND SOIL STABILIZING  
SOIL MOISTURE.**

Gulfscapes Landscape Management Services  
PO Box 366757  
Bonita Springs, FL 34136  
2394554911

# Proposal

<b>ADDRESS</b>	<b>SHIP TO</b>	<b>PROPOSAL # 5318</b>
Fiddler's Creek CDD II	Fiddler's Creek CDD II	<b>DATE 01/20/2026</b>
Fiddler's Creek CDD II c/o Wrathell,	Fiddler's Creek CDD II c/o Wrathell,	
Hunt, Hart & Associates	Hunt, Hart & Associates	
9220 Bonita Beach Rd., #214	9220 Bonita Beach Rd., #214	
Bonita Springs, FL 34135	Bonita Springs, FL 34135	

DESCRIPTION	AMOUNT
Moisture manager. Water conservation and drought stress reduction through efficient subsurface soil moisture management. In addition to reduce overall water requirements. Benefits. Reduce watering up to 40%, helps reduce Dry Spots, Maximize Nutrient and Biostimulant Efficiency, Moisture Manager reduces overall watering while minimizing Turf/Plant wilt cycles and drought stress. Reapply every 3 months or as needed.	10,799.62
.....	
SUBTOTAL	10,799.62
TAX	0.00
TOTAL	\$10,799.62

Accepted By	Accepted Date
-------------	---------------

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**7**



01 / 06 / 2026

Cleo Adams  
District Manager  
Wrathell, Hunt and Associates, LLC  
9220 Bonita Beach Rd.  
Suite #214  
Bonita Springs, FL 34135

**Re:** Fiddler's Creek CDD #2 – Irrigation Coordination Services  
Proposal to provide Site Development Services (the "Proposal")  
Proposal No. 1

Dear Mrs. Adams:

We are pleased to submit this Proposal to provide consulting services for the above-referenced Project. Upon verbal or written direction to proceed with performance of the services described herein, this Proposal, along with all attachments thereto, will constitute a binding agreement (the "Agreement") between Bowman Consulting Group Ltd. ("Bowman") and the Fiddler's Creek Community Development District #2 (the "Client").

#### **Proposal Assumptions and Project Understanding**

It is our understanding that Bowman will provide consulting services to assist in necessary repair efforts for the irrigation system serving the community and shared between CDD #1 and CDD #2. This proposal is intended to specify budgets for two efforts: the CDD #2 irrigation systems upgrade and the replacement of Pumphouse #1. The expenses to the Pumphouse #1 replacement budget will be divided up and applied to each CDD by Wrathell, Hunt and Associates, the District Manager.

Standard of Care - Services provided by Bowman under this proposal will be performed in a manner consistent with the degree of care and skill ordinarily exercised by members of the same profession practicing under similar circumstances, including standard of care at the time the services were provided.

Quality Control - A portion of the stated compensation is set-aside for Quality Control/Quality Assurance, which is part of the Bowman Quality Control Policy.



## SCOPE OF SERVICES AND FEES

The scope of services (the "Scope") and associated fees shall be as follows:

- 1. **Irrigation System Upgrade Coordination** – Coordinate with CDD irrigation team as needed to assist with upgrade of CDD #2 irrigation system.
- 2. **Pumphouse #1 Replacement** – Prepare bid documentation for replacement of Pumphouse #1. Coordinate all phases of the bid process until final selection of bidder by Board. Construction coordination of roof repair work and replacement of internal pumps, including review of submittals, attendance to construction meetings and any necessary final inspections.
- 3. **Irrigation Survey Services** – Survey assistance with irrigation system-related items.

## SUMMARY MATRIX

Task	Description	Fee Type	Total
1	Irrigation System Upgrade Coordination	T&M	\$20,000.00
2	Pumphouse #1 Replacement	T&M	\$30,000.00
3	Irrigation Survey Services	T&M	\$1,250.00
Total Estimated Fees			\$51,250.00
RETAINER - Due Upon Execution Per Terms and Conditions			

Fee Total for Calculating Retainer Amount Due:	\$0.00
Retainer per Terms and Conditions (20%)	N/A

## REIMBURSABLE EXPENSES

Reimbursable expenses shall include actual expenditures made by Bowman in the interest of the Project and will be invoiced at the actual cost to Bowman. Reimbursable expenses shall include but not be limited to costs of the following:

- Mailing, shipping, and out source delivery (i.e. DHL, FedEx) costs.
- Fees and expenses of special consultants as authorized by the Client.
- Parking fees and mileage for employee travel by car to facilitate the project.

## REPROGRAPHIC AND COURIER CHARGES

Reprographic, plotting, in-house courier, and archive retrieval services will be invoiced in accordance with Schedule A attached hereto.

## EXCLUSIONS

The following services are specifically excluded from the scope of this agreement and may be performed as contract addendums upon request:

- Borings for field locating existing underground utilities;
- Geotechnical Investigation;
- Cultural and Biological Investigation;
- Scour Analysis of wash crossings;
- Construction materials testing;
- Landscape design;
- Construction Management;
- Construction Staking;
- Engineer of Record Services;
- ADEQ NQI preparation or submittal;
- ADEQ SWPPP Construction Site Book
- Traffic Engineering reports;
- Jurisdictional delineation or Nationwide 404 permits;
- Legal or title analysis of property ownership or easement rights;
- Environmental assessments;
- Items not specifically delineated in Scope.

## CLIENT RESPONSIBILITIES

The Client shall be responsible for obtaining permission for Bowman, its employees, agents and subcontractors to enter onto the subject property and any properties in the vicinity as reasonably necessary for Bowman to perform the services described herein. By either countersigning this Proposal or verbally authorizing Bowman to proceed, the Client warrants and represents that it has obtained such permission. The Client shall provide the following items upon request of Bowman in a timely manner and at no expense to Bowman:

- Letter of Authorization (For Agency Permits Only):  
Consultant will require a "Letter of Authorization" from the Client authorizing us to perform work on their behalf. Work will not begin until this signed letter has been received by Consultant;
- Delegation of Signature:  
A "Delegation of Signature" is required if the Client's representative is not listed as someone with the authority to sign and bind on behalf of the company per the Florida Department of State Division of Corporations, such as president or vice president. (This applies to the person signing this proposal, the entitlement or permitting applications, water and sewer agreements, etc.);
- Plat, if applicable;
- Architectural plans (i.e., building footprint, building elevation, utility stub-out locations) at the commencement of the project (no changes to building footprint and thus to site plan are covered under this contract);
- Water and Sewer Utility Service agreements with the City (if required);
- All fees, including application, review, impact, and other fees;
- All letters of credit, performance bonds, surety bonds or other types of guarantees or assurances made to the City, regulatory agencies, etc.;
- Title Commitment;
- Traffic Study, if required;
- Lease Agreement, Warranty Deed or Contract-To-Purchase;
- Any existing P.U.D. orders, annexation agreements, or other entitlements, orders, agreements, resolutions, etc. that may affect the design of the Project;
- Access to the property;
- Items as required by local or state agencies in relation to certification of the Project;
- Easements and Drawings/Legal Descriptions;
- Development Agreements;

## OTHER TERMS

This proposal is based on the scope of services indicated herein and the information available at the time of the proposal preparation. If any additional services are required due to unforeseen circumstances and/or conditions, client or regulatory requested revisions, additional meetings, regulatory changes, etc, Bowman will notify the client that additional scope of work and fees are required and will obtain the client's written approval prior to proceeding with any additional work.

Bowman's Standard Terms and Conditions and Hourly Rate Schedule are attached hereto and incorporated into this Proposal by reference.

Please indicate your acceptance of this proposal by executing below and returning a copy to this office. Thank you for the opportunity to provide service to **the Fiddler's Creek Community Development District #2**.

Sincerely,

**BOWMAN CONSULTING GROUP LTD.**



John C. Baker III  
Senior Project Engineer

**The Fiddler's Creek Community Development District #2** hereby accepts all terms and conditions of this Proposal (including the Standard Terms and Conditions) and authorizes Bowman to proceed with the Project, and the undersigned represents that he or she is authorized by the Fiddler's Creek Community Development District #2 to so execute this Proposal.

By:

Title:

Date:





**BOWMAN CONSULTING GROUP LTD.**

**SCHEDULE A - FEES FOR REPROGRAPHIC, DELIVERY, TRAVEL AND OTHER SERVICES**

January 2024

**Reprographic Services**

B&W Photo Copies	\$0.35/sf, or \$0.23 for 8-1/2" x11" sheet
Color Photo Copies	\$0.50/sf, or \$0.32 for 8-1/2" x11" sheet
Printing (bond)	\$0.35/sf, or \$2.10 for 24" x 36" sheet
Printing (mylar)	\$3.00/sf, or \$18.00 for 24" x 36" sheet

Binding, Mounting and Folding of plan sets, reports, or drawings will be invoiced at our standard hourly rates. Copying of Plans that have been archived in storage is subject to a minimum archive retrieval fee of \$50 plus applicable reprographic fees above.

**Delivery Services**

In-house delivery services are invoiced at \$2.00 per mile (one way) and subject to a minimum \$20.00 charge for standard delivery during normal business hours. Rush services and times outside normal business hours are subject to a minimum \$20.00 surcharge.

Outsourced courier services (i.e. Federal Express, DHL, etc.) are invoiced at cost plus 15%.

**Travel**

Mileage for employee travel by car to facilitate the project, including travel to the project site and for meetings with the client, project team, contractors, or governmental agencies, will be invoiced at the current IRS standard mileage rate.

Airfare and/or lodging to facilitate the project will be coordinated with the client in advance and will be invoiced at cost plus 15%.

**Miscellaneous**

Other costs associated with sub-consultants, specialty equipment, laboratory testing, field testing, tolls, parking or other miscellaneous items will be invoiced at cost plus 15%.

Initials: Bowman  / Client



## BOWMAN CONSULTING GROUP LTD.

### SCHEDULE B - HOURLY RATE

January 2025

#### CLASSIFICATION

#### HOURLY RATES

Senior Principal	\$345.00/HR
Principal	\$320.00/HR
Department Executive	\$270.00/HR
Senior Project Manager	\$245.00/HR
Project Manager	\$210.00/HR
Project Coordinator	\$120.00/HR
Senior Surveyor	\$245.00/HR
Engineer I   II   III	\$135.00/HR   \$145.00/HR   \$165.00/HR
Planner I   II   III	\$130.00/HR   \$140.00/HR   \$180.00/HR
Designer I   II   III	\$130.00/HR   \$140.00/HR   \$150.00/HR
CADD Drafter I   II   III	\$ 95.00/HR   \$120.00/HR   \$130.00/HR
Construction Inspector	\$120.00/HR
Landscape Architect I   II   III	\$130.00/HR   \$145.00/HR   \$185.00/HR
GIS Developer I   II   III	\$130.00/HR   \$170.00/HR   \$205.00/HR
Senior Environmental Scientist	\$200.00/HR
Environmental Scientist I   II   III	\$125.00/HR   \$155.00/HR   \$185.00/HR
Right of Way Specialist I   II   III	\$100.00/HR   \$120.00/HR   \$145.00/HR
Survey Technician I   II   III	\$110.00/HR   \$130.00/HR   \$150.00/HR
Project Surveyor	\$190.00/HR
Survey Field Crew – 1 Man	\$155.00/HR
Survey Field Crew – 2 Man	\$195.00/HR
Survey Field Crew – 3 Man	\$250.00/HR
3D Scanning Crew	\$285.00/HR
Survey Field Technician	\$100.00/HR
3D/UAV Modeling Technician	\$180.00/HR
UAV Operation	\$320.00/HR
SUE Field Crew - 1 Man	\$155.00/HR
SUE Field Crew - 2 Man	\$200.00/HR
SUE Field Crew - 3 Man	\$260.00/HR
SUE Field Crew - 4 Man	\$295.00/HR
SUE Utility Coordinator	\$200.00/HR
SUE Technician I   II   III	\$120.00/HR   \$135.00/HR   \$160.00/HR
Machine Control Technician	\$270.00/HR
Administrative Professional	\$100.00/HR
Remote Sensing Technician I   II   III	\$110.00/HR   \$130.00/HR   \$150.00/HR

Initials: Bowman

JB

/ Client



**BOWMAN CONSULTING GROUP LTD.**  
**SCHEDULE C - REQUEST FOR INFORMATION**

Accounts Payable Contact:

Point of Contact:

Phone:

Fax:

E-Mail:

Billing Information:

Billing Entity:

Billing Address: Same as Proposal

If Different, Please Provide:

Billing Requirements:

Invoice Due Date:

Requirements/Attachments:

Invoices Transmitted Via Electronic Mail to:

Offer ACH Direct Deposit: Yes, Contact:  
Not Sure, Contact Our Office  
Not At This Time

Initials: Bowman  / Client



## **BOWMAN CONSULTING GROUP LTD. TERMS AND CONDITIONS**

These Terms and Conditions are incorporated by reference into the Proposal and its exhibits (the "Proposal") from **Bowman Consulting Group Ltd.** ("Bowman") to **The Fiddler's Creek Community Development District #2** ("Client") for performance of services described in the Proposal and associated with the project described in the Proposal (the "Project"), and in any subsequent approved Change Order related to the Project. These Terms and Conditions, the accepted Proposal, and any Change Orders or other amendments thereto, shall constitute a final, complete, and binding agreement (the "Agreement") between Bowman and Client, and supersede any previous agreement or understanding.

**1. Scope of Services.** Bowman will provide the services expressly described in and limited by the Proposal (the "Scope"). If in Bowman's professional judgment the Scope must be expanded or revised, Bowman will forward a change order agreement to Client that describes the revision to the Scope (the "Change Order") and the adjusted fee associated therewith.

**2. Standard of Care.** The standard of care for all services performed by Bowman for Client shall be the care and skill ordinarily used by members of the applicable profession practicing under similar circumstances at the same time and locality of the Project. Client shall not rely upon the correctness or completeness of any design or document prepared by Bowman unless such design or document has been properly signed and sealed by a licensed professional on behalf of Bowman.

**3. Payment Terms.** Bowman will invoice Client monthly or more frequently based on a percentage of the work completed for lump sum tasks, number of units completed for unit tasks, and actual hours spent for hourly tasks. Invoices are due and payable in full upon receipt without offset of any kind or for any reason. Bowman shall have the discretion to apply payments made by Client to an invoice or retainer account of Client in accordance with its business practices. Client agrees to pay a finance charge of one and one-half percent (1.5%) per month from the invoice date on any unpaid balance not received by Bowman within thirty (30) days of the invoice date. Payment of invoices is subject to the following further terms and conditions:

(a) If any invoice is not paid in full within forty-five (45) days of the invoice date, and Client has not timely and in good faith disputed the invoice as provided below, Bowman shall have the right at its election by giving notice to Client to either: (i) suspend the performance of further services under this Agreement and, at its sole discretion, suspend the performance of further services on other projects which are being performed by Bowman on behalf of Client or any related Client entities, until all invoices are paid in full and Bowman has received a retainer in such amount as Bowman deems appropriate to be held as described below; or (ii) deem Client to be in material breach of this Agreement and proceed pursuant to Section 17 below. Client agrees to pay any and all charges, costs or fees incurred in collection of unpaid invoices, including reasonable attorneys' fees and costs. Following Bowman's election above, Bowman shall bear no liability to Client or any other person or entity for any loss, liability or damage resulting from any resulting delay, and any schedule for the performance of services hereunder prepared previously shall be deemed void with any future schedule for the performance of services requiring the approval of both Client and Bowman.

(b) If Client disputes any submitted invoice, Client shall give written notice to Bowman within thirty (30) days of the invoice date detailing the dispute. If no written notice of a dispute is provided to Bowman within that time period, the invoice shall then be conclusively deemed good and correct. If part of an invoice is disputed, Client shall remain liable to timely pay the undisputed portion of the invoice in accordance with the terms of this Agreement. Client and Bowman shall promptly negotiate in good faith to resolve any disputed portion of an invoice.

**4. Retainer and Other Payments.** Bowman reserves the right to require that Client make a payment to be held by Bowman as an advance against future billings (the "Retainer"). The Retainer is not intended as the regular source of payment for invoices issued to Client under this Agreement or otherwise, and the parties intend that the Retainer be applied to the final invoice for the services described in the Agreement, or against any other unpaid amounts owed to Bowman should Client (or any affiliate of Client) fail to timely pay invoices due Bowman. The Retainer account may consist in part of payments applied by Bowman pursuant to the authority granted it under Paragraph 3 above. If the Retainer is applied during the course of the Agreement, Client agrees to promptly replenish the Retainer upon request of Bowman. Upon the conclusion of this Agreement, or its earlier termination, Bowman shall (a) apply the Retainer to any unpaid amount owed Bowman by Client (or its affiliates), and (b) return any unapplied portion to Client. The Retainer shall not be required



to be held in a separate account nor shall it bear interest, and the Retainer may include other amounts paid to Bowman by Client with respect to the Project or other projects.

**5. Client Duties and Responsibilities.** Client shall inform Bowman of any special criteria or requirements related to the Project or Scope, and shall timely and at its cost furnish any and all information in its possession relating to the Project, including reports, plans, drawings, surveys, deeds, topographical information and/or title reports. Bowman shall bear no responsibility for errors, omissions, inaccuracy or incompleteness in third-party information or additional costs arising out of its reliance upon such third-party information supplied by Client. Client warrants and represents that: (a) Client has obtained the full and unconditioned prior written consent from any third-party for Bowman to use such third-party information; (b) such consent shall be provided to Bowman upon request; and (c) such consent shall be in a form that, in Bowman's reasonable discretion, does not violate any applicable law, regulation, or code of ethics. If the Scope requires a current title report, Client shall timely and at its cost provide such title report to Bowman. If the Scope includes preparation of plats to be recorded in the land records of the Project jurisdiction, Client shall timely prepare, submit, and record necessary deeds and pay all recording fees associated with deeds and plats. All off-site easements are the responsibility of Client. Client shall indemnify and hold harmless Bowman from and against any and all claims, demands, losses, costs, and liabilities, including without limitation reasonable attorney fees and expenses incurred by Bowman and arising out of (a) Client's breach of this Agreement or (b) an action by Client or a third-party with respect to any matter not included in the Scope or that is excluded from the responsibility of Bowman pursuant to this Agreement.

**6. Insurance.** Bowman and its employees are protected by workman's compensation, commercial general liability, automobile liability, and professional liability insurance policies. Upon request of Client, Bowman shall provide a certificate of insurance to Client evidencing such coverage and shall attempt to include Client as an additional insured on those coverages that permit additional insured status. Client acknowledges it has been offered the opportunity to review the current limits of such coverage and finds them satisfactory, and further agrees that in no event shall Bowman's liability to Client or any party claiming through Client be greater than the limits of such insurance. From time to time Bowman may, without notice to Client, amend the carriers, conditions, exclusions, deductibles or limits of any such insurance; provided that prior to any decrease in any insurance limit becoming effective Bowman shall give notice thereof to Client.

**7. Potential Liability of Bowman.** The following provisions shall operate with respect to any potential liability of Bowman arising under the Agreement:

(a) Client may not assert that there is a breach, defect, error, omission or negligence in the services performed by Bowman that Client believes creates liability on the part of Bowman unless Client gave written notice to Bowman not later than the first to occur of (i) the beginning of any corrective work, or (ii) thirty (30) days after Client had knowledge of the existence of the breach, defect, error, omission or negligence. Bowman shall have the opportunity to participate in decisions regarding the corrective work, and Client shall ensure that corrective action is taken at the lowest reasonable expense under the circumstances.

(b) Notwithstanding any other provision of this Agreement, the total liability, in the aggregate, of Bowman and Bowman's officers, directors, partners, employees, agents, and consultants to Client and anyone claiming through Client, shall not in any manner whatsoever exceed the direct losses incurred by Client (to the extent of and in proportion to Bowman's comparative degree of fault) that resulted from the error, omission or negligent act of Bowman in the performance of services under this Agreement.

(c) To the fullest extent permitted by law, Bowman and Bowman's officers, directors, partners, employees, agents, and sub-consultants shall not be liable to Client or anyone claiming through Client for any special, incidental, indirect, or consequential damages whatsoever arising out of, resulting from, or in any way related to the Project or this Agreement, regardless of whether such damages are alleged to be caused by the negligence, professional errors or omissions, strict liability, breach of contract, or breach of express or implied warranty.

(d) Client agrees that Bowman's shareholders, principals, partners, members, agents, directors, officers and/or employees shall have no personal liability whatsoever arising out of or in connection with this Agreement or the performance of services hereunder.

**8. Certificate of Merit.** In addition to the requirement of notice under section 7(a) above, Client shall make no claim (whether directly or in the form of a third-party claim) against Bowman unless Client shall have first provided Bowman with a written certification executed by an independent professional licensed in the state in which the Project is located and licensed in the profession to which the claim

relates. Such certificate shall: (a) contain the name and license number of the certifier; (b) specify each and every act or omission which the certifier contends constitutes a violation of the standard of care expected of a professional performing professional services under similar circumstances; (c) state in complete detail the basis for the certifier's opinion that each such act or omission constitutes such a violation; and (d) be provided to Bowman thirty (30) days prior to the presentation of and as a precondition to any such claim, or the institution of any mediation, arbitration, judicial or other dispute resolution proceeding.

**9. Conflict Resolution and Applicable Law.** Any dispute, controversy or claim arising out of or relating to this Agreement, or the breach thereof, that cannot be resolved by the parties and for which the amount in controversy is less than One Hundred Thousand Dollars (\$100,000.00) shall be settled by arbitration administered in Fairfax County, Virginia by the American Arbitration Association in accordance with its Commercial Arbitration Rules and Expedited Procedures, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction over the parties. For any other dispute, controversy or claim arising out of or relating to this Agreement, or the breach thereof, the parties agree to first submit such dispute, controversy or claim to non-binding mediation, with each party to bear its own costs of such mediation and to equally share the costs of any mediator. If such mediation does not successfully resolve all issues, then the parties agree that the state and federal courts located in Virginia shall have jurisdiction and venue over such dispute. This Agreement shall be governed and interpreted in accordance with the laws of the state in which the Project is located, without giving effect to conflicts of laws principles thereof.

**10. Ownership of Documents and Other Rights of Bowman.**

(a) All reports, plans, specifications, computer files, field data, notes, and other documents and instruments prepared by Bowman as instruments of service ("Work Product") shall remain the property of Bowman up until such time as all monies due to Bowman have been paid in full, at which time (i) Client may take possession of the Work Product, and (ii) Bowman shall be deemed to have granted Client a fully paid, non-exclusive license to use the same solely for the Project. Subject to such license Bowman shall retain all common law, statutory, and other reserved rights, including the copyright to all Work Product. If Client or a party acting on Client's behalf modifies any part of the Work Product or reuses them on a different project, Client agrees to indemnify and hold Bowman harmless from any claim, liability or cost (including reasonable attorneys' fees and defense costs) arising therefrom. Client acknowledges that if Bowman provides Client with Work Product in an electronic or digital format ("Electronic Data"), Client is responsible for cross checking the Electronic Data with the applicable paper document for full conformance and consistency between such paper document and the Electronic Data.

(b) Bowman reserves the right to include photographs and descriptions of the Project in its promotional, marketing, and professional materials. Client grants its consent to Bowman for Bowman to install reasonable signage at the Project equivalent to that which is or could be installed by other vendors to the Project.

**11. Modification.** From time to time Bowman may either in writing or by electronic mail submit a Change Order to Client and Client shall be deemed to have approved such Change Order if: (a) Client signs the Change Order; (b) Client signifies its consent to the Change Order by electronic mail; or (c) a representative of Client with actual or apparent authority to approve the Change Order orally approves it and Bowman subsequently confirms such approval in writing or by email and begins work associated therewith without receiving written or electronic mail objection thereto. Except for Change Orders authorized by Client as provided immediately above, this Agreement may be amended, modified, or supplemented only in writing signed by all parties hereto. Any signature required or permitted hereunder may be either by hand or by electronic signature.

**12. Exclusions from Scope.** By way of illustration and not limitation, unless specifically included in the Scope, Bowman has no obligation or responsibility for: (a) favorable or timely comment or action by any governmental entity; (b) taking into account off-site conditions or circumstances that are not clearly visible or reasonably ascertainable by the performance of on-site services; (c) the accurate location or characteristics of any subsurface utility or feature that is not clearly and entirely visible from the surface; or (d) structural design (including, but not limited, to structural design of retaining wall(s) or of special drainage structure(s)).

**13. Limits of Scope.**

(a) Early Bid Documents. Client agrees that if it requests submission of Work Product documents to contractors for bid purposes either prior to full completion thereof by Bowman or prior to final governmental approval, the potential exists for additional design and construction costs arising from required subsequent revisions and additions to Bowman design documents so as to conform to those of other design disciplines and/or governmental agencies, and any such costs shall be Client's responsibility.



# Bowman

(b) Estimates. Any cost, timing or quantity estimates provided as a part of the Scope are estimates only and reflect Bowman's judgment as a design professional familiar with the construction industry, but expressly do not represent a guarantee of quantities or construction costs. Client agrees that Bowman has no control over contractors as to cost, timing, or quantity matters, and further agrees that if Client desires greater accuracy as to construction costs it should engage an independent cost estimator.

(c) Construction Means and Methods. Client agrees that Bowman does not control and is not responsible for construction means, methods, techniques, sequences, or procedures, or for any safety precautions in connection with the Project or for the acts or omissions of any contractor, subcontractor, or any other person or entity performing work for the Project.

(d) Shop Drawing Review. If specifically included in the Scope, Bowman shall review and check the contractor's shop drawings, product data, and samples, but only for the limited purpose of checking for general conformance with the intent of such contract documents. Client acknowledges that such review is not for the purpose of determining or substantiating the accuracy and completeness of other details, such as dimensions or quantities, or for substantiating instructions for installation or performance of equipment or systems designed by the contractor. Bowman's review shall not constitute approval of safety precautions, construction means, methods, techniques, schedules, sequences or procedures, or of structural features.

(e) Plan and Permit Processing. If the Scope includes preparation of plans and/or plats for review and approval by public agencies, submission and processing of such plans and plats in a manner consistent with a normal course of business is included within the Scope. If Client requests Bowman to either expedite the plan review process by attending meetings, hand carrying plans and documents from agency to agency, or performing similar services, or to prepare and process permit applications of any type, then, unless specifically included in the Scope, those services will be performed by Bowman as hourly rate services under Section 14 below.

(f) Building Plan Coordination. If the Scope includes preparation of site plans, site grading plans, subdivision plans, or similar plans that involve coordination with building plans (including architectural, mechanical, structural, or plumbing plans) to be prepared by others, Client shall provide such building plans to Bowman by such date and in such state as Bowman reasonably deems necessary to timely perform its services. If Client fails to so provide building plans to Bowman, Bowman may make reasonable assumptions regarding building characteristics in order to timely perform its services and any later revisions to Bowman plans required to properly coordinate them with building plans will require a Change Order, subject to an additional fee.

**14. Fees by Hourly Rate Schedule.** If Client requests Bowman to perform services not included in the Proposal or an approved Change Order (including, without limitation, attending meetings and conferences on an as-needed basis with public agencies), Client shall compensate Bowman for such services in accordance with the Hourly Rate Schedule attached to and made a part of the Agreement. Expert witness testimony or participation at legal discussions, hearings or depositions, including necessary preparation time, will be charged at 150% of the quoted rates. If the Project extends beyond the calendar year in which the Proposal is dated, Bowman may revise its Hourly Rate Schedule in January of each subsequent year.

**15. Covenants Benefiting Third-Parties.** Bowman and Client acknowledge that from time to time third-parties may request Bowman to execute documents which benefit that third-party. These documents may include certifications, consent of assignment, and/or waiver of certain of Bowman's rights under this Agreement ("Requested Covenant"). Client acknowledges that execution of Requested Covenants is beyond the Scope, is at Bowman's discretion, and, if Bowman decides to so execute a Requested Covenant, the language, terms, and conditions of such Requested Covenant must be acceptable to Bowman, at Bowman's discretion.

**16. Assignment.** This Agreement may not be assigned by one party without the express written consent of the other party. Notwithstanding the forgoing, Bowman may employ consultants, sub-consultants, or subcontractors as it deems necessary to perform the services described in the scope. Also, Bowman may assign its right to receive payments under this Agreement.

**17. Termination.** Either party may terminate the provision of further services by Bowman under this Agreement for convenience with thirty (30) days advance notice to the other party. In addition, following a material breach by the other party, the non-breaching party may terminate the provision of further services by Bowman under this Agreement by giving ten (10) days prior notice and an opportunity to cure to the reasonable satisfaction of the non-breaching party. Client acknowledges that its failure to timely pay undisputed invoices is a material breach and that full payment of all undisputed invoices is required to cure such breach. Following any termination of services: (a) Client shall immediately pay Bowman for all services performed through the termination date, including reasonable costs of transitioning the Project to a new design professional designated by Client, if applicable; (b) Bowman shall have the right to withhold

# Bowman

from Client the use or possession of Work Product prepared by Bowman for Client under this or any other agreement with Client, until all outstanding invoices are paid in full; (c) if the termination by Bowman resulted from a material breach by Client, Bowman shall have the right to withdraw any Work Product or other documents filed with any governmental agency by Bowman in its name on behalf of Client; and (d) if Client selects a new design professional then, as a condition of transferring any files or documents, Client and Client's new design professional shall execute Bowman's standard Electronic File Transfer Agreement or such other similar agreement as the parties shall in good faith negotiate.

**18. Miscellaneous.** If any provision of this Agreement shall be held invalid, illegal or unenforceable, the other provisions of this Agreement shall remain in full force and effect. The failure of a party to enforce any provision hereof shall not affect its right at a later time to enforce same. A waiver by a party of any condition or breach hereunder must be in writing to be effective and, unless that writing provides otherwise, shall waive only one instance of that condition or breach. This Agreement is solely for the benefit of the parties hereto and no provision of this Agreement shall be to confer upon third-parties any remedy, claim, liability, reimbursement, cause of action, or other right. The headings in this Agreement are for convenience and identification purposes only, are not an integral part of this Agreement, and are not to be considered in the interpretation of any part hereof. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. References in this Agreement to any gender shall include references to all genders. Unless the context otherwise requires, references in the singular include references in the plural and vice versa. The words "include," "including," or "includes" shall be deemed to be followed by the phrase "without limitation." The individual who signs this Agreement warrants that he has the authority to sign as, or on behalf of, Client, and to bind Client to all of the terms and conditions of this Agreement. To the extent that they are inconsistent or contradictory, the terms of the Proposal or an authorized Change Order shall supersede these Terms and Conditions.

**19. Notices.** Any notice, request, instruction, or other document to be given hereunder by a party hereto shall be in writing and shall be deemed to have been deemed delivered: (a) on the day sent if delivered personally or by courier service during regular business hours (i.e., prior to 5:00 p.m. on weekdays that are not Federal holidays); (b) on the business day after the day sent if sent by overnight delivery service; or (c) two business days after the day sent if sent by certified mail or delivered by two-day delivery service. If to Client, notice shall be addressed to the individual signing this Agreement at the address noted on the Proposal.

If to Bowman, notice shall be sent to the address set forth in the proposal, with a copy sent to:

Bowman Consulting Group Ltd.  
12355 Sunrise Valley Drive, Suite 520  
Reston, Virginia 20191  
Attn: Robert A. Hickey

or to such other individual or address as a party hereto may designate for itself by notice given as herein provided.

Initials: Bowman  / Client





Fiddler's Creek Irrigation Pumphouse #2

PROPOSAL 12.23.2025

Scope of work:

Replace existing Hollow Metal Double door due to rusted jamb members, missing threshold, and distorted panels. Provide crew, material and labor to:

1. Demo Existing Double Door System
2. Provide and Install new hollow metal double door system
3. Paint new door system with two coats of Sherwin Williams Duration to closely match existing color
4. Replace existing programable key pad with new programable pad
5. Provide and Install new aluminum screen enclosure around exhaust fan

Total Cost \$9,950.00

50% Due Upon Contract Execution, 30% Upon Door Delivery and Installation, 20% Upon Completion

Signed and Sealed by the contractor in the presence of:

\_\_\_\_\_(contractor name)  
BY: \_\_\_\_\_

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2

\_\_\_\_\_  
Manager/Secretary

**FIDDLER'S CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**#2**

**8**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**8A**

Serial Number  
25-01892C

# Business Observer

Published Weekly  
Naples, Collier County, Florida

COUNTY OF COLLIER

STATE OF FLORIDA

Before the undersigned authority personally appeared Cate Eschmann who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Naples, Collier County, Florida; that the attached copy of advertisement,

being a Notice of Request

in the matter of Request for proposals for annual audit services

in the Court, was published in said newspaper by print in the

issues of 12/19/2025

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

\*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

**FIDDLER'S CREEK COMMUNITY  
DEVELOPMENT DISTRICT #2  
REQUEST FOR PROPOSALS FOR  
ANNUAL AUDIT SERVICES**

The Fiddler's Creek Community Development District #2 Community Development District located in Collier County, Florida, hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than April 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) unbound and one (1) electronic copy of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 in an envelope marked on the outside "Auditing Services, Fiddler's Creek Community Development District #2 Community Development District." Proposals must be received by 12:00 p.m., on January 15, 2026, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

December 19, 2025

25-01892C



Cate Eschmann

Sworn to and subscribed, and personally appeared by physical presence before me,

19th day of December, 2025 A.D.

by Cate Eschmann who is personally known to me.



Notary Public, State of Florida  
(SEAL)



Andrew Pagnotta  
Comm.: HH 627562  
Expires: Jan. 12, 2029  
Notary Public - State of Florida



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**8B**

**FIDDLER’S CREEK COMMUNITY DEVELOPMENT DISTRICT #2  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Fiddler’s Creek Community Development District #2 Community Development District located in Collier County, Florida, hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District’s financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than April 30, 2026.

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District Manager

## **FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2**

### **REQUEST FOR PROPOSALS**

#### **DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2025**

Collier County, Florida

### **INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **January 15, 2026**, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Fiddler's Creek Community Development District #2 Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of the District’s limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. PROPOSAL SUBMISSION REQUIREMENTS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

**A. Executive Summary**

**B. Firm Background and Experience**

- Overview of the firm.
- Experience auditing Florida CDDs and governmental entities.
- Resumes of proposed engagement team.

**C. Understanding of Scope of Services**

- Audit conducted in accordance with GAAS, Government Auditing Standards (Yellow Book), and Rules of the Auditor General.
- Express an opinion on the financial statements.
- Report on internal control over financial reporting and compliance.
- Issue a management letter pursuant to Section 218.39(4), Florida Statutes.
- Complete the audit no later than April 30.
- Present audit results at the Board of Supervisors May meeting.

**D. Overview of Audit Plan including the following**

- Proposed audit methodology and use of technology.
- Risk assessment processes and procedures.
- Summary of approach to evaluate relevant internal controls.
- Summary of approach to test transactions, balance and relevant disclosures.



- Summary of review of financial statements.
  - Discussion of other significant audit areas.
  - Proposed schedule including interim and final fieldwork.
- E. Independence, Conflicts, Concentration, and Other Risk Management Concerns**
- Statement of independence under AICPA Code and Government Auditing Standards.
  - Disclosure of any relationships with Wrathell, Hunt & Associates (WHA).
  - Number of WHA-managed CDDs audited by the firm.
  - Safeguards addressing concentration risk.
  - Provide most recent peer review report.
  - Disclose any significant litigation or regulatory matters involving governmental audits.
- F. Fee Proposal**
- Fixed fee for scope of services for the current year audit (FY 25) and the two succeeding years (FY26 & FY 27).
  - Out-of-pocket expenses, if any.
  - Fees for additional services. Please provide an estimate for one Bond offering.
- G. References**
- Provide three Florida governmental clients with contact information.

**SECTION 13. PROTESTS.** In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**1. Ability of Personnel. (20 Points)**

**2. Proposer's Experience. (20 Points)**

**3. Understanding of Scope of Work. (20 Points)**

**4. Ability to Furnish the Required Services. (20 Points)**

**5. Price. (20 Points)\*\*\***

**Total (100 Points)**

\*\*\*Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**8C**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**8C1**



# Professional Services Proposal for Fiddler's Creek Community Development District #2

January 15, 2026

## Proposer

Carr, Riggs & Ingram  
189 Eglin Parkway NE, 2nd Floor  
Fort Walton Beach, FL 32548  
Phone: 850.244.8395  
Fax: 850.424.7139

## Submitted by

K. Alan Jowers  
Partner, CRI Advisors, Inc.  
Partner, Carr, Riggs & Ingram, L.L.C.  
ajowers@CRIadv.com



†This is not a CPA Firm.

\*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C.\* ("CRI CPA"), CRI Advisors, LLC† ("CRI Advisors†" or "Advisors†"), and Capin Crouse, LLC\* ("Capin Crouse CPA"), and CRI Capin Crouse Advisors, LLC† ("Capin Crouse Advisors†") provide professional services. CRI CPA\*, Capin Crouse CPA\*, CRI Advisors†, Capin Crouse Advisors†, Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CRI CPA\* and Capin Crouse CPA\* are licensed independent certified public accounting ("CPA") firms that separately provide attest services, as well as additional ancillary services, to their clients. CRI CPA\* and Capin Crouse CPA\* are independently-owned CPA firms that provide attestation services separate from one another. CRI Advisors† and Capin Crouse Advisors† provide tax and business consulting services to its clients. CRI Advisors† and its subsidiaries, including Capin Crouse Advisors†, are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CRI CPA\*, Capin Crouse CPA\*, Capin Crouse Advisors†, and CRI Advisors†, as appropriate.

Dear Fiddler's Creek Community Development District #2:

We appreciate the opportunity to propose on audit services to Fiddler's Creek Community Development District #2. We are eager to establish a long-term partnership that delivers immediate and ongoing value through our tailored solutions and competitive fee structure.

At CRI, our dedicated team of over 2,000 professionals aligns their expertise with your specific needs, ensuring seamless service from the start. CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

Our partners bring over 7,500 years of collective business experience, focusing on delivering solutions that translate complex concepts into actionable insights. We strive to become trusted advisors by understanding your business and proactively contributing to your success. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

We look forward to the opportunity to showcase our commitment to innovation, expertise, and responsiveness as one of the fastest-growing firms in the U.S. Thank you for considering our proposal.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alan Jowers", with a stylized, flowing script.

K. Alan Jowers  
Partner, CRI Advisors, LLC  
Partner, Carr, Riggs & Ingram, L.L.C.



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# UNDERSTANDING & MEETING YOUR NEEDS

From the RFP or during our recent visit with your team, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Fiddler's Creek Community Development District #2's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	Communicate contemporaneously and directly with management regarding the results of our procedures.  Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).



## YOUR SERVICES AND FEES



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

SERVICE	CRI FEES 2025
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$16,500

If Fiddler's Creek Community Development District #2 requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$325
Manager	\$225
Senior	\$150
Staff	\$110
IT Specialist	\$400
Fraud Specialist	\$400

Our professional fees are based on the key assumptions that Fiddler's Creek Community Development District #2 will:

- Ensure that the predecessor's work papers will be made available for timely review, if applicable.
- Make available documents and work papers for review at Fiddler's Creek Community Development District #2's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of Fiddler's Creek Community Development District #2.
- Not experience a significant change in business operations or financial reporting standards.

# CRI FIRM PROFILE



**FOUNDED IN 1997** • **35+ MARKETS** across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25\* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance\* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.



**2,000+**  
**PROFESSIONALS**



**TOP 25\***  
**FIRM**

*(as ranked by  
Accounting Today)*

**CRI FIRM  
VALUES:**

- **CLIENT SERVICE.**
- **RESPECT.**
- **INTEGRITY.**

**100,000+**  
**CLIENTS**



**25+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**



## SERVICES

Advisory  
Audit & Attest\*  
Tax

Captive Insurance  
Commercial Real Estate  
Construction  
Financial Institutions  
Government & Public Sector

## INDUSTRY EXPERTISE

Hospitals & Health Systems  
Insurance  
Manufacturing & Distribution  
Nonprofits  
Physician Groups  
Post-Acute Care  
Private Foundations  
Religious Organizations

## CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance\*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.







Government & Public Sector





Want to Learn More? Contact us at [CRIadv.com/contact](https://CRIadv.com/contact) or by scanning the QR code.

**CRI's seasoned governmental advisory team delivers in-depth, proactive guidance to help clients provide outstanding service to their communities and organizations.**

## Why CRI?

Our experienced governmental accounting team provides assurance, compliance, and dedicated support to educational institutions and governmental entities of all sizes. By leveraging technology, data analytics, and a foundational relationship-based approach, CRI's attuned governmental professionals tailor our service offerings to your organization's unique needs, allowing for closer collaboration and attention to detail. This approach enables us to improve your entity's operations while maintaining compliance and financial controls in the face of ever-changing regulatory scrutiny.

## Related Services:

- Agreed Upon Procedures (AUPs)\*
- Audit\*
- Compliance Consulting
- Deferrals
- Financial Statement Preparation\*
- Fraud & Forensics
- Internal Audit
- Performance Audits\*
- Program Management & Administration
- Single Audit\*

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► [CRIadv.com](https://CRIadv.com)

## RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
PFM Group Consulting, LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>



### K. Alan Jowers

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

AJowers@CRIadv.com

850.337.3213 | Direct



#### Representative Clients

- Reynolds Owners Association
- The Tides of Destin Condominium Association
- 1075 Peachtree Master Condominium Association
- Holley by the Sea Improvement Association
- Destin on the Gulf Condominium Association
- Santa Rosa County District School Board
- Santa Rosa Island Authority
- Okaloosa County District School Board
- Monroe County School District

#### Experience

Alan has over 30 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes condominium and homeowner associations, local governmental entities, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida and in other states.

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a former member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member and past chair of its Common Interest Realty Association Committee, and is a member of the Florida and National legislative alliances of the Community Associations Institute. He is also active in the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

#### Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Community Associations Institute (CAI) - member of the Florida Legislative Alliance and the national Government and Public Affairs Committee
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA)



## YOUR SOLUTION TEAM



### Lauren Villarreal

Partner, CRI Advisors, LLC

Partner, Carr, Riggs & Ingram, L.L.C.

lvillarreal@CRIadv.com

850.337.3223 | Direct



#### Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- Employee Benefit Plans
- County and Local Governments
- Non-Profit Organizations

#### Experience

Lauren has 10 years auditing and accounting experience in the Destin office of CRI. She is an audit partner with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as employee benefit plans and commercial businesses. She is currently the in-charge auditor for over two dozen community development districts with several CDD management companies in the State of Florida.

Lauren is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to Government Auditing Standards.

Lauren currently supervises engagements for many governmental entities in the State of Florida including community development districts and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Lauren has accumulated experience in Federal and Florida Single Audit Acts compliance monitoring and auditing. Lauren has performed several single audits of federal grants under OMB Circular A-133.

#### Education, Licenses & Certifications

- BS, Accounting, Florida State University
- BS, Business Administration, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

#### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



## AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

## ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

## INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2025 by Brown Edwards, whose report was the most favorable possible "Pass."

In addition, we are registered with the PCAOB and our 2024 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

The 2024 PCAOB report can be viewed at [https://assets.pcaobus.org/pcaob-dev/docs/default-source/inspections/reports/documents/104-2025-016-carriggs.pdf?sfvrsn=2089984d\\_2](https://assets.pcaobus.org/pcaob-dev/docs/default-source/inspections/reports/documents/104-2025-016-carriggs.pdf?sfvrsn=2089984d_2).



# SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



## CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

## RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

## INTEGRITY

Living with sincerity, transparency, and honesty

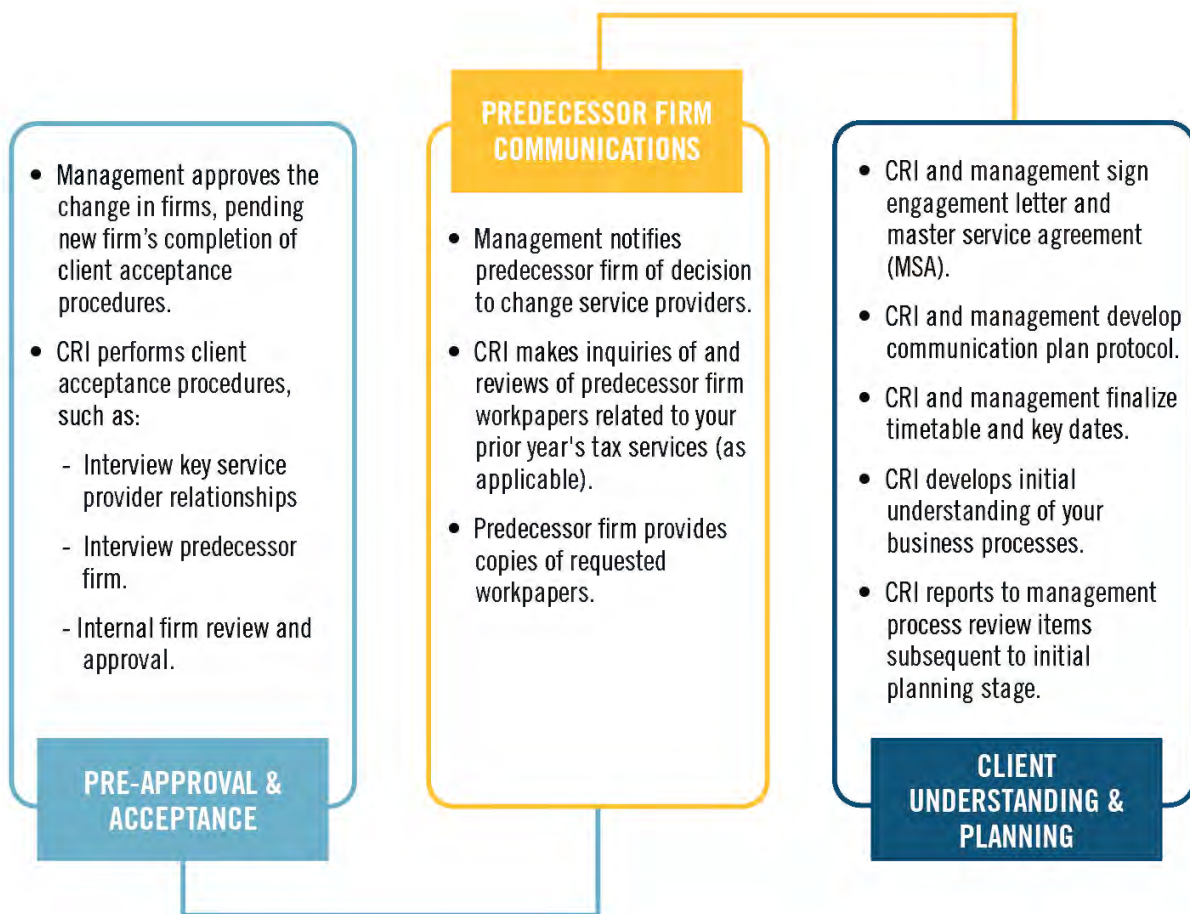
# TRANSITIONING YOU



When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Fiddler's Creek Community Development District #2's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:





# CRI'S GLOBAL RESOURCES

Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

## WHO IS PRIMEGLOBAL?



## HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

### 4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP

- 1**

**SOLUTIONS**  
that are worldwide and world-class.
- 2**

**ACCESSIBILITY**  
to knowledge and resources of statutory, regulatory, and compliance requirements throughout the world.
- 3**

**DECISION MAKING**  
with the support of local connections and cultural understanding throughout regions of the world.
- 4**

**SINGLE POINT OF CONTACT**  
CRI's team serves as your contact for each engagement, and we project manage across the entire team - including other PrimeGlobal firms and specialists.



## JOIN OUR CONVERSATION



We know that some information that makes perfect sense to an advisor may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRIadv.com](https://CRIadv.com) and across all our many social channels.

### FOLLOW CRI ON SOCIAL MEDIA @CRIADVISORS



### SUBSCRIBE TO THE CRI E-NEWSLETTER

[CRIADV.COM/NEWSLETTER-SIGNUP](https://CRIADV.COM/NEWSLETTER-SIGNUP)

### CRI: FROM FOUNDATION TO FUTURE

Over a quarter-century, Carr, Riggs & Ingram has not just grown, but transformed. Now standing proudly among the top 25 firms in the U.S., our trajectory is steeped in innovation, shaping us into the firm of tomorrow—today. Our growth isn't merely a timeline; it's a testament to our entrepreneurial and pioneering spirit. As we harness cutting-edge technology and lead through industry evolution, our commitment to delivering actionable insights and solutions rooted in our founding principles of tailored Client service, Respect for all, and unyielding Integrity remains unwavering. As we look to the horizon, we at CRI are poised to redefine what's possible, and we invite our clients, old and new, to join us in shaping the future.



### IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.  
[itfigurespodcast.com](https://itfigurespodcast.com)

**Top 25 Accounting Firm - #1 Accounting Firm in the Gulf Coast Region**





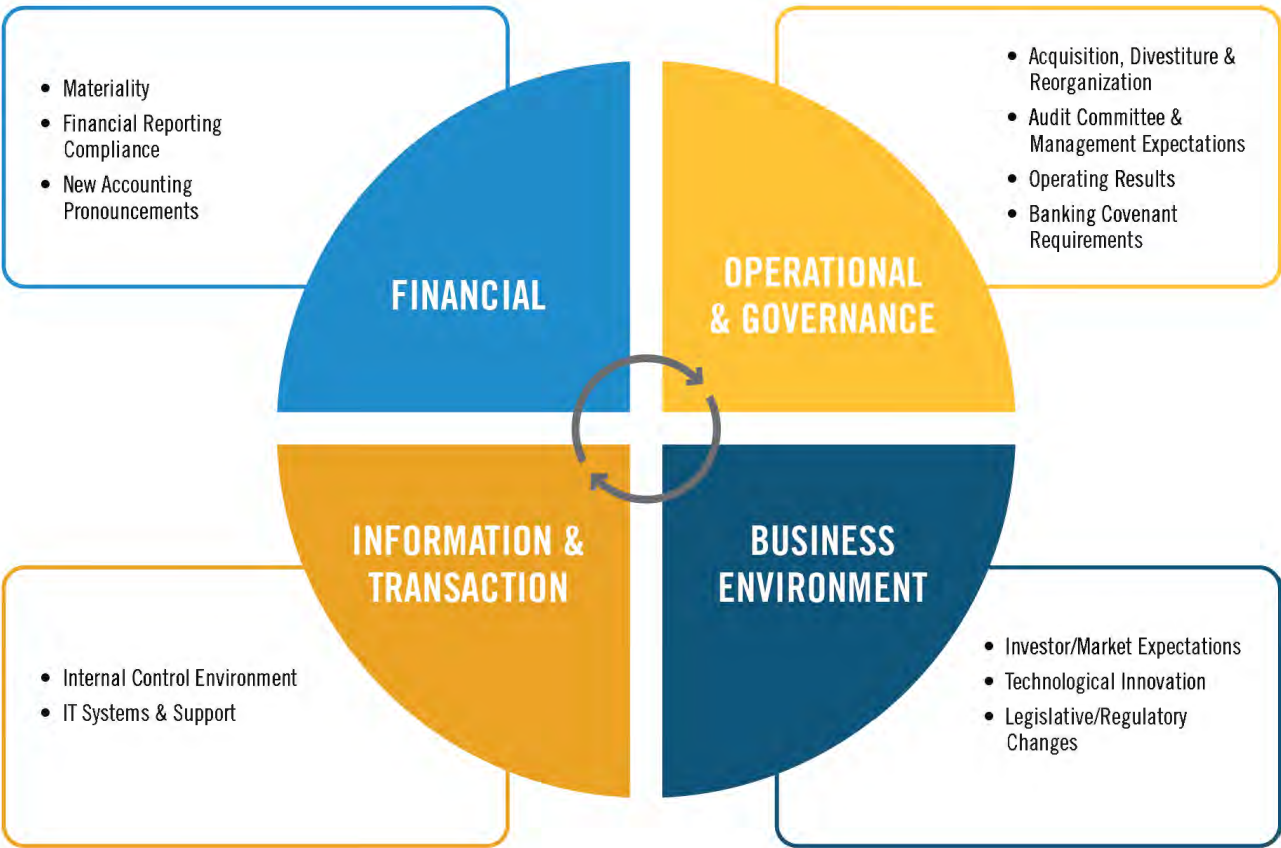
# CRI AUDIT FRAMEWORK\*

Our proposed services require a coordinated effort between us and Fiddler's Creek Community Development District #2's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



## CRI AUDIT FRAMEWORK\*



Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

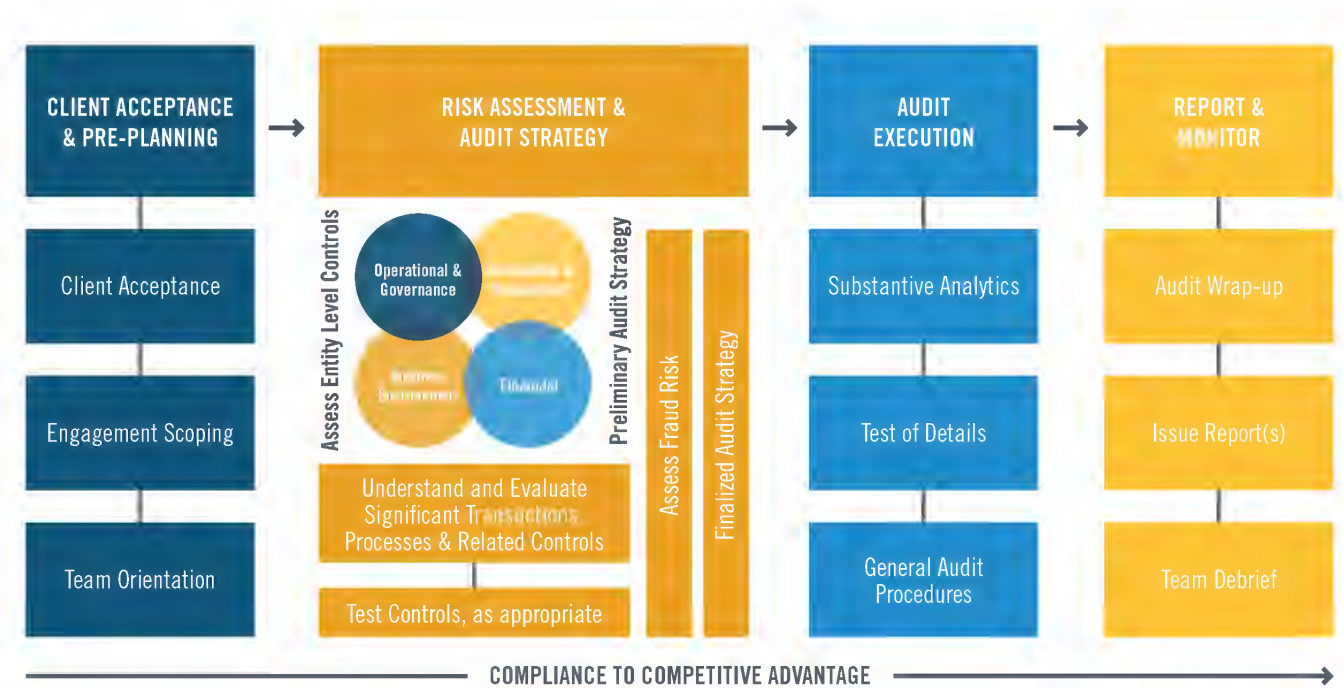
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Fiddler's Creek Community Development District #2's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



# CRI AUDIT APPROACH\*

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.





## STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

## STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

## STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details):  
Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

## STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.



## APPENDIX A - RFP DOCUMENTS



### FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2 REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Fiddler's Creek Community Development District #2 Community Development District located in Collier County, Florida, hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than April 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) unbound and one (1) electronic copy of their proposal to the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 in an envelope marked on the outside "Auditing Services, Fiddler's Creek Community Development District #2 Community Development District." Proposals must be received by 12:00 p.m., on January 15, 2026, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

# APPENDIX A - RFP DOCUMENTS



## FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2

### REQUEST FOR PROPOSALS

#### DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2025

Collier County, Florida

#### INSTRUCTIONS TO PROPOSERS

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **January 15, 2026**, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Fiddler's Creek Community Development District #2 Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

# APPENDIX A - RFP DOCUMENTS



**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of the District’s limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. PROPOSAL SUBMISSION REQUIREMENTS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

**A. Executive Summary**

**B. Firm Background and Experience**

- Overview of the firm.
- Experience auditing Florida CDDs and governmental entities.
- Resumes of proposed engagement team.

**C. Understanding of Scope of Services**

- Audit conducted in accordance with GAAS, Government Auditing Standards (Yellow Book), and Rules of the Auditor General.
- Express an opinion on the financial statements.
- Report on internal control over financial reporting and compliance.
- Issue a management letter pursuant to Section 218.39(4), Florida Statutes.
- Complete the audit no later than April 30.
- Present audit results at the Board of Supervisors May meeting.

**D. Overview of Audit Plan including the following**

- Proposed audit methodology and use of technology.
- Risk assessment processes and procedures.
- Summary of approach to evaluate relevant internal controls.
- Summary of approach to test transactions, balance and relevant disclosures.

# APPENDIX A - RFP DOCUMENTS



- Summary of review of financial statements.
  - Discussion of other significant audit areas.
  - Proposed schedule including interim and final fieldwork.
- E. Independence, Conflicts, Concentration, and Other Risk Management Concerns**
- Statement of independence under AICPA Code and Government Auditing Standards.
  - Disclosure of any relationships with Wrathell, Hunt & Associates (WHA).
  - Number of WHA-managed CDDs audited by the firm.
  - Safeguards addressing concentration risk.
  - Provide most recent peer review report.
  - Disclose any significant litigation or regulatory matters involving governmental audits.
- F. Fee Proposal**
- Fixed fee for scope of services for the current year audit (FY 25) and the two succeeding years (FY26 & FY 27).
  - Out-of-pocket expenses, if any.
  - Fees for additional services. Please provide an estimate for one Bond offering.
- G. References**
- Provide three Florida governmental clients with contact information.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

# APPENDIX A - RFP DOCUMENTS



## FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2 AUDITOR SELECTION EVALUATION CRITERIA

**1. Ability of Personnel. (20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity, as well as acknowledgement of Independence considerations and safeguards necessary to complete the services required.

**5. Price. (20 Points)\*\*\***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

**Total (100 Points)**

\*\*\*Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**8CII**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**FIDDLER'S CREEK #2**  
**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: January 15, 2026  
12:00PM

**Submitted to:**

Fiddler's Creek #2  
Community Development District  
c/o District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 W. Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

January 15, 2026

Fiddler's Creek #2 Community Development District  
c/o District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to Fiddler's Creek #2 Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email any of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)), David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)), or Ben Steets, CPA ([bsteets@graucpa.com](mailto:bsteets@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



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Antonio J. Grau



# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



3 Partners  
13 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

### Services Provided



### Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate



AICPA | FICPA | GFOA | FASD | FGFOA

## Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements**. A copy of the report on the firm's most recent quality review can be found below.



November 18, 2025

Antonio Grau  
Grau & Associates  
1001 W. Yamato Road, Suite 301  
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates  
And the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

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

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

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | [www.ficpa.org](http://www.ficpa.org)

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

# **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Firm Qualifications and Experience**

Grau & Associates is a professionally licensed local corporation in Florida and is certified by the State of Florida as a Minority Business Enterprise (MBE) and Palm Beach County as a Small/Minority Business Enterprise (S/MBE). We are a Certified Public Accounting firm providing comprehensive financial and compliance auditing, attestation and accounting, and other management consulting services since 2005.

Your audit will be performed out of our headquarters located at 1001 Yamato Road, Suite 301, Boca Raton, Florida 33431. You will have a partner, manager and senior full time on the engagement. We have a total of 18 employees, including 3 Partners, 13 professionals and 2 administrative professionals. The numbers of audit staff by employee classification are as follows:

<b>Employee Classification</b>	<b>Government Auditors</b>	<b>No. of C.P.A.s</b>
<b>Partners</b>	3	3
<b>Managers</b>	2	2
<b>Supervisor / Seniors</b>	5	4
<b>Staff Accountants</b>	6	1
<b>Total</b>	<b>16</b>	<b>10</b>

## **Government Audit Experience**

As the successor firm of Grau & Company, we have provided governmental auditing services in Florida for over 30 years to various special districts, municipalities, and pension plans. Because of the wide array of governmental audits we perform, our staff works under government auditing standards year-round and are exposed to the vast breadth and depth of different types of governments. This results in the District having some of the most diversely experienced auditors in the industry that bring more than great audit skills.

We are committed to local governments and their futures. As such, we are members of organizations that protect and improve local governments, like the Florida Association of Special Districts (FASD), Florida Government Finance Officers Association, the FICPA State & Local Government Committee, and the AICPA Government Audit Quality Center.

## **Experience in Preparing Governmental Financial Statements**

We currently audit over 590 Florida governments and prepare all except two of our clients' financial statements. Some clients have basic financial statements and others an annual comprehensive financial report (ACFR). In preparing or reviewing the financial statements, we ensure that all applicable Governmental Accounting Standards Board (GASB) statements have been implemented, that the report is in accordance with Generally Accepted Accounting Principles (GAAP) and that the Government Finance Officers Association (GFOA) checklist items are all included in the report.

We will be available to perform additional services as needed by the District and will support the District in ensuring throughout the engagement that the District remains current with any new accounting and reporting standards issued by the GASB.

## **Litigation Status**

There is no current or pending litigation or proceeding. Additionally, Grau & Associates has not been involved in any litigation or proceeding where a court or administrative agency has ruled against the firm in any manner related to its professional activities.



### **Independence**

Grau & Associates affirms we meet the independence requirements of the Standards for Audit of Governmental Organization Programs, Activities and Functions published by the U.S. General Accounting Office, Governmental Auditing Standards (GAS) issued by the Comptroller General of the United States and the Laws and Rules of Florida Board of Accountancy or any subsequent amendments or superseding revisions. As defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards, Grau & Associates, its partners and employees are independent of the District.

### **Prior relationships with Wrathell, Hunt & Associates**

Grau & Associates has not had prior relationships with the District.

### **Number of Wrathell, Hunt & Associates-managed CDDs audited by the firm**

Grau & Associates is currently the auditor for 87 Wrathell, Hunt & Associates-managed CDDs.

### **Safeguards Addressing Concentration Risk**

Grau & Associates ensures that each audit is done independently of one another and that auditors are rotated between Districts at least every three years to ensure a fresh perspective on each individual audit.

## **Partner, Supervisory & Staff Qualifications & Experience**

You will have a partner, Antonio J Grau, available for any technical assistance. In addition, Ben Steets, audit partner, and Jaime Medlicott, audit senior, will be assigned to the engagement to perform the majority of planning and fieldwork. Additional staff are available to assist with the engagement should the need arise. All individuals listed below are licensed in the State of Florida and have properly maintained CPE as required by the GAO and Florida Board of Accountancy.

### ***Profile Briefs:***

#### ***Antonio J Grau, CPA (Partner)***

Years Performing Government Audits: 35+

Tony has audited Florida municipalities, special districts, pension plans, housing authorities, and school districts/boards throughout his career at Grau. Tony serves on the financial advisory committee for the City of Boca Raton. Tony has been certified by the AICPA in Advanced Single Audit and he previously served as a GFOA CAFR Reviewer.

#### ***Ben Steets, CPA (Partner)***

Years Performing Government Audits: 9+

Ben has audited nonprofits, municipalities, special districts, and pension plans throughout his career at Grau.

#### ***Jaime Medlicott, CPA (Senior)***

Years Performing Government Audits: 12+

Jaime has audited municipalities, special districts, and pension plans throughout her career at Grau.

## **Staff Continuity**

We would like to emphasize our commitment to maintaining professional staff continuity in servicing this engagement. Many of our clients rely on having the same resources available to them because it reflects a commitment to their organization and a deeper understanding of what their organization is trying to achieve. Our staff builds a relationship based upon integrity, trust, and mutual respect.

In assigning staff to engagements, we place high importance on maintaining continuity of staff from one year to the next. This is important from both a client service as well as an engagement efficiency perspective. As our staff gains familiarity with a client, they are able to complete the engagement more efficiently and are able to identify recommendations for improvement within our client's operations.



## Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

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### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

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### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I, II, IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

### Professional Associations/Memberships

American Institute of Certified Public Accountants   Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants   Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



## Ben Steets, CPA, *Partner*

Contact : [bsteets@graucpa.com](mailto:bsteets@graucpa.com) / (561) 939-6669

### ***Experience***

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

### ***Education***

Florida Atlantic University (2015)

### ***Clients Served (partial list)***

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

### ***Professional Education (over the last two years)***

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

### ***Professional Associations/Memberships***

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants



## Jaime Medlicott, CPA Senior Auditor

Contact : : [jmedlicott@graucpa.com](mailto:jmedlicott@graucpa.com) / (561) 939-6679

### Experience

Grau & Associates	Senior Auditor	2014-Present
Security Pro Systems	Accounting Manager	2013-2014
Ultimate Software	Senior Accountant	2013
Ernst & Young LLP	Assurance	2010-2013
Crowe Horwath LLP	Audit Intern	2008-2010

### Education

University of Florida (2010)  
Bachelor of Science, Accounting  
Masters of Accounting

### Clients Served (partial list)

(>300) Various Special Districts

3Cinteractive

AMSA Group

CareerSource Central Florida

City of Fort Lauderdale

City of North Lauderdale

City of Weston

Coventry Health Care

East Central Regional Wastewater Treatment Fac.

Florida Public Transportation Association

Key Largo Wastewater Treatment Plant

Loxahatchee Groves Water Control District

Martin Memorial

Nova Southeastern University

Office Depot

Pal Mar Water Control District

Pinellas Park Water Management District

SEACOR

Shoes for Crews

Sunshine Water Control District

Telefonica

Town of Lantana

Town of Lauderdale By The Sea

Village of Golf

Village of Wellington

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	32
Accounting, Auditing and Other	49
Total Hours	<u>81</u> (includes 4 hours of Ethics CPE)

### Professional Associations/Memberships

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

FICPA Young CPAs Committee



# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### **Dunes Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### **Two Creeks Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### **Verona Walk Community Development District**

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2017
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Audit Approach**

### **Firm Methodology**

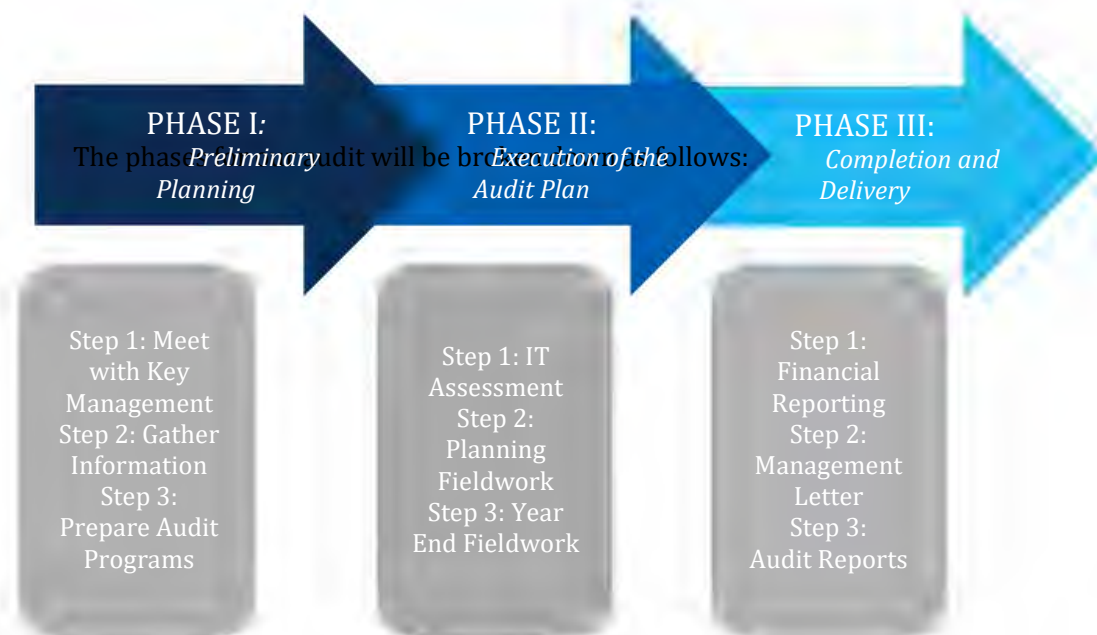
We strive to make our audit approach emphasize open and honest lines of communication. Throughout the course of our audit, we work with you to resolve any issues and keep in regular contact so there are no surprises when the final report delivers. In fact, your engagement team will report any potential audit adjustments to you on a regular basis so you will have adequate time to research and respond. We will assist you in making informed decisions, strengthening your internal controls and reporting financial information accurately.



Our **philosophy** is a simple one: to invest in the best trained personnel and technology to achieve the highest quality audit for our clients.

We follow a risk-based audit approach and the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, the Rules of the Auditor General of the State of Florida, as well as applicable Federal, State and Local regulations. We have a full understanding of the scope of the work to be performed and will provide the required reports in the timeframe required in this RFP.

#### **a. Proposed segmentation of the engagement**



### **Phase I: Planning Phase**

We believe a well-planned audit is crucial to the success of this engagement, and as such we put significant efforts in the planning stages of the audit, especially in the initial year. Further, as appropriate, our audit will be planned to provide for a low level of audit risk.

#### ***Step 1: Meet with the District's Key Management***

We will be available to meet with key management immediately upon award of the contract. During this time, we also interview the District Board to give them an opportunity to discuss their concerns as well. During these initial meetings, our discussion will include:

- » Our audit approach and scope
- » Lines of communication
- » Scheduling to minimize disruption of your staff
- » Areas management and Board have concerns
- » Timeline for audit services

### Step 2: Gather Information

During this step, we gain and document an understanding of the organizational structure as well as the following areas;



This understanding informs the audit team decisions in properly assign risk and further audit procedures. Each area above will be evaluated with the District's management and then tests will be performed to determine the effectiveness of controls in those areas.

All information gathered will be documented in our electronic workpapers and in addition, the District's policy manuals will be stored in our electronic permanent file for future use.

#### Other Planning Procedures include:

- » Review budgets, organization charts, and audit pertinent procedure manuals
- » Design "walkthroughs" as deemed necessary
- » Review minutes from the District's Board of Supervisors
- » Review agreements, debt related documents, resolutions, and contracts, etc.
- » Prepare a list of schedules and work papers to be prepared by the District's personnel

### Step 3: Develop Audit Plan

Based on our initial risk assessment derived in steps 1 and 2 above, an audit plan will be determined by the combined efforts of our audit team based on our judgment. As such, we do not rely solely on the partner or on boiler plate checklists to develop the plan.

A final estimation will be made by the Partner at that time of the audit team members' assignment and the amount of time allocated to the risk areas.

## **Phase II – Execution of Audit Plan**

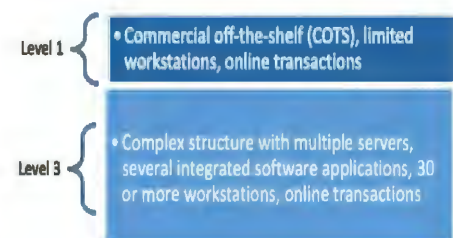
### Step 1: IT Assessment

This segment of the engagement includes testing the general controls of the financial reporting system, security of the financial data and the security of the network as a whole. Given the significance of information technology in today's environment, it is imperative that the security systems in place are adequate and working effectively.

In the technology age, information security and financial systems security is a big concern for many of our clients. Areas of potential risk are:

- » Data security including access to the data and software
- » Processes that import data from an outside source
- » Processes that export data to other programs

Under current generally accepted auditing standards, we are required to gain an understanding of internal controls which include an entity's Information Technology (IT) environment during audit planning, in order to determine the nature and timing of substantive audit procedures. We assess what level of IT environment an entity has on a scale from one to three.





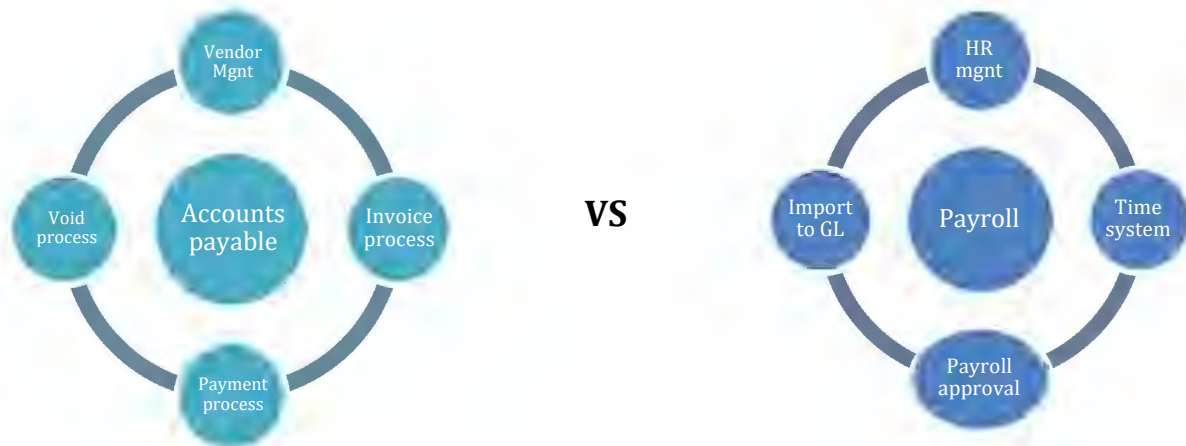
We will assess, document, and test as deemed necessary the following five areas of IT controls:

### General IT Controls

Entity Level Controls	Change Management	Security	Backup & Storage	3rd Party Provider
<ul style="list-style-type: none"> <li>•Strategic plan</li> <li>•Risk Assessment and Risk Management</li> <li>•Environmental Controls</li> <li>•Access Controls</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Segregation of duties</li> <li>•Controls</li> <li>•Data Conversion</li> <li>•Tracking System</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Perimeter and network</li> <li>•User access rights</li> <li>•Passwords</li> <li>•Physical Access</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Frequency of backups</li> <li>•How stored</li> <li>•How often tested</li> <li>•Access</li> </ul>	<ul style="list-style-type: none"> <li>•Policies</li> <li>•Evaluation Performed</li> <li>•Access Permissions</li> <li>•Interaction with Software</li> <li>•SOC report Recieved</li> </ul>

Once we gain a better understanding of the general controls over IT functions, then we can take a look at specific areas within the financial reporting process that need to be reviewed in greater detail. Application controls ensure the completeness and accuracy of records and are specific to each application. For example, for controls over accounts payable will be different than controls over payroll, as such, tests of controls will have to be different.

### Application Controls



#### Step 2: Planning Fieldwork

This step utilizes knowledge gained in the steps above to test the internal control systems. We utilize sampling in this area to perform dual purpose tests for the Single Audit. Sample sizes will be based on risk assessment. We make a determination of the operating effectiveness of controls and the extent to which they will be relied on for the audit. As such, this step is crucial, as it is the foundation of what substantive procedures will be performed in Step 3 below.

#### Step 3: Year End Fieldwork

This is the largest part of the audit process and includes both substantive audit tests and analytical review. Our substantive procedures consist of confirmations (eg. tax collector, debt providers, actuaries, etc.), tests of details, inventory observation, and compliance testing for the Single Audit. Our analytical procedures include, variance analysis and deriving expectations from minutes, budgets, rate schedules, system reports, etc. for comparison to the financial statement amounts. Principal techniques used to acquire evidence on which the expression of our opinion on the fairness of the financial statements is reached are as follows:

- » *Examination (inspection)* – to substantiate authenticity
- » *Observation* – to ascertain compliance
- » *Confirmation* – third party evidence

These procedures will be performed by the most experienced and trained senior auditors and managers who work exclusively on governmental audits. Extensive partner involvement will be used in high-risk areas and throughout the engagement to coordinate, monitor and review the work performed. **No staff auditor will ever be involved in a high-risk area.** The engagement partner and manager will meet with District representatives on all material matters as they arise and report promptly any potential audit issues.

### **Phase III: Reporting**

#### *Step 1: Financial Reporting*

During this step, the audit team will complete the tasks related to financial reporting, including drafting the CAFR. Tasks to be performed include:

- » Final analytical review procedures
- » Review and inquires for subsequent events, contingencies and commitments
- » Update to attorney's letter and minutes

#### *Step 2: Management Letter*

As each potential management letter point is identified in the audit process, the audit team will document the condition and our recommendation, and the benefits of the recommended action. Any critique of operations will be confidential and constructive. **We do not recommend change for the sake of change.**

All recommendations must be cost effective, simple to effectuate, and will take into account why the deficiency occurred. Further, we pledge to assist you in identifying and solving problems before they become critical. Our audit team's diverse experience, and their independent and objective views, ensures valuable and meaningful comments, observations and conclusions.

#### *Step 3: Audit Reports*

The final step in our audit involves the preparation and review of the various audit reports, including the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance, report on Compliance with the Requirements of Section 218.415, Florida Statutes, and the Management Letter pursuant to Section 218.38(4), Florida Statutes. All of our financial audits go through a stringent independent and technical review. A closing conference will be held with the District's management, to review all the draft reports and make any financial revisions before issuing the final reports.

**The above 3 phases of this engagement will be completed so that your reports will be issued by your deadline as outlined in the RFP, which is April 30, 2026.**

#### **b. Approach to be taken to gain and document an understanding of the internal control structure**

Control activities are procedures and policies that help ensure that management's directives are being carried out and the District's objectives are being met.

We want to ensure that controls are appropriately designed before we perform any tests of controls for reliance in the audit. Our steps in Phase I will determine how well the controls are designed and which ones we may be able to place reliance on for the audit. After making that determination, those controls are tested for operating effectiveness. The results of this evaluation will influence the nature, timing and extent of our substantive audit procedures. This approach ensures that we achieve maximum efficiency and provides valuable feedback to management regarding the effectiveness of controls being relied upon throughout the year. See Phase I for details.

**Proposed project timeline for FY2025**

<b>Audit Phase and Tasks</b>	<b>FEB</b>	<b>FEB / MAR</b>	<b>MAR / APR</b>
<b>I. <u>Planning Phase</u></b>			
Planning discussions with management			
Understanding the entity and environment			
Develop understanding of IT controls & systems			
Preliminary analytical reviews			
Conduct risk assessments			
Develop audit plan			
Request the Organization's assistance & documentation needs			
<b>II. <u>Internal Control Phase</u></b>			
Conduct tests of internal controls and systems			
Perform information technology evaluation & follow-up			
Provide the Organization with list of all schedules to be prepared			
Review and finalize audit plan			
<b>III. <u>Fieldwork Phase</u></b>			
Perform analytical procedures & respond to variances			
Perform substantive tests of account balances			
Perform compliance testing of transaction classes			
Review subsequent events, contingencies & commitments			
Review preliminary results with financial management			
<b>IV. <u>Reporting Phase</u></b>			
Perform final analytical procedures			
Review the financial statements			
Hold audit exit conference with financial management			
Issue opinion report on financial statements			
Issue management letter and all related reports			
Present audit at the Board meeting scheduled for May 27, 2026			

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2027 are as follows:

<b>Year Ended September 30,</b>	<b>Fee</b>
2025	\$15,000
2026	\$15,300
2027	<u>\$15,600</u>
<b>TOTAL (2025-2027)</b>	<b><u>\$45,900</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately. There will be no out-of-pocket expenses.



# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓				9/30
Various Community Development Districts (568)	✓			✓	9/30
<b>TOTAL</b>	<b>607</b>	<b>5</b>	<b>4</b>	<b>599</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Fiddler's Creek #2 Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**8CIII**

# Independent Audit Service Proposal



2385 NW Executive Center Dr.  
Boca Raton, FL 33431

[rmcintoshcpa.com](http://rmcintoshcpa.com)

## **Prepared for Fiddlers Creek Community Development District #2**

Prepared By:  
McIntosh CPA

January 15, 2026



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# Transmittal Letter



January 15, 2026

Board of Supervisors  
Fiddlers Creek Community Development District #2  
Collier County

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Fiddlers Creek Community Development District #2 (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or [mcintoshcpa@outlook.com](mailto:mcintoshcpa@outlook.com) with any questions.

Sincerely,

*Racquel McIntosh*

Racquel McIntosh, CPA  
Founder & Managing Partner

# Statement of Understanding and Scope of Work

The Fiddlers Creek Community Development District #2 requires independent audit services for the fiscal year ending September 30, 2025, with an option for additional annual renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

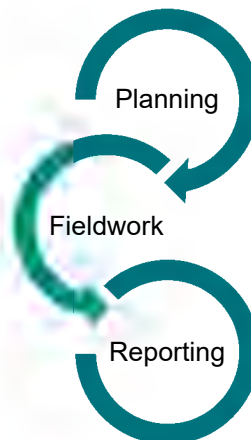
## AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline of June 30th and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

## SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



## AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

*Obtain an understanding of the District* – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

*IT Assessment* – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

*Preliminary analytics* – current vs prior year review of accounts to determine and document causes for fluctuations.

*Risk Assessment* - Used in conjunction with other planning items above to dictate further audit procedures.

## FIELDWORK

*Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.*

*Analytical procedures* – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

*Test of details* – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

**Audit confirmations** – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

## REPORTING

*Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.*

*For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.*



# Qualifications and Experience

## INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

## FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

## Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

## REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



# RACQUEL MCINTOSH

CPA

561-981-6282  
mcintoshcpa@outlook.com  
Racquel McIntosh, CPA  
2385 NW Executive Center  
Dr. Suite 100, Boca Raton FL

## EDUCATION

Masters of Accounting  
Florida Atlantic University  
2004

Bachelor of Arts B.B.A  
Major: Accounting & Finance  
Florida Atlantic University  
2003

## INDUSTRIES

Governments

Non-profits

## MEMBERSHIPS

AICPA  
CSDA  
FASD  
FASD Board Member/Presenter  
FICPA  
FGFOA  
FICPA SLG Committee Member

## Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

## Experience

- Oct 2023- Present  
McIntosh CPA  
Founder & Managing Partner
- 2014 - 2023  
Grau & Associates  
Audit Partner
- 2011 - 2013  
Grau & Associates  
Audit Manager
- 2009 - 2011  
Grau & Associates  
Audit Senior
- 2005 - 2009  
Grau & Associates  
Audit Staff

## Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

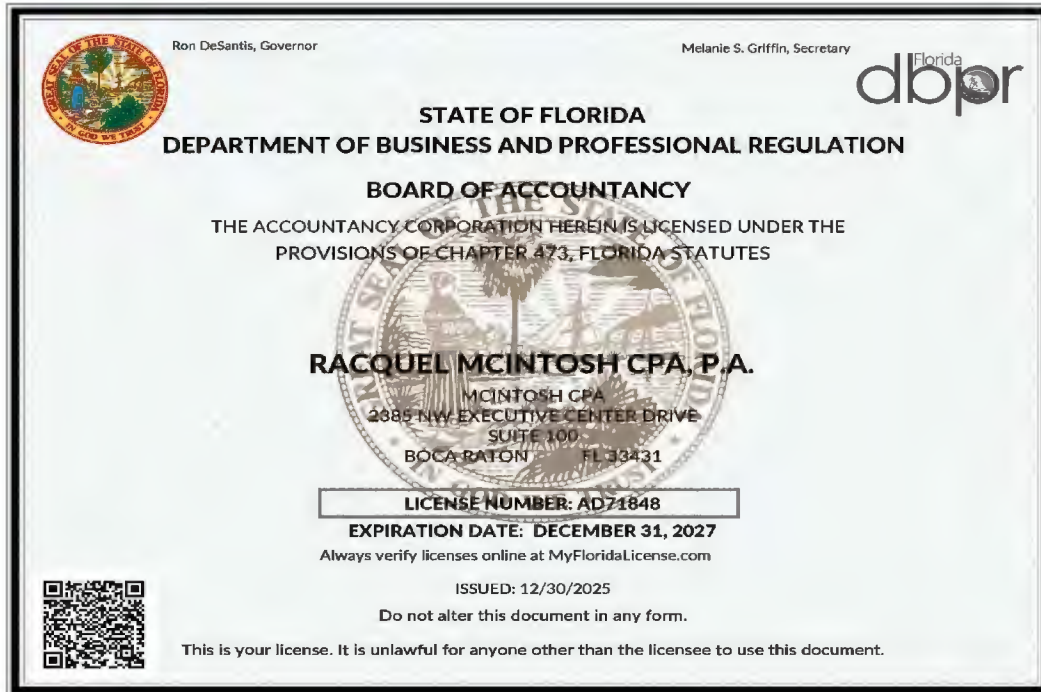
## Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2025	\$4,500
2026 and beyond	Add \$100 annually

The above fees are based on the District not issuing additional Bonds. If Bonds are issued, then fees will be adjusted.

## Appendix



**FIDDLER'S CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**#2**

**8D**



## FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2

### AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Carr, Riggs & Ingram						
Grau & Associates						
McIntosh CPA						

NOTES:

Completed by: \_\_\_\_\_

Board Member's Signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Board Member

**FIDDLER'S CREEK**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**#2**

9

**Brendha Silva**

---

**From:** William Tomazin jr <wtomazinjr@gmail.com>  
**Sent:** Saturday, November 29, 2025 11:31 AM  
**To:** Chuck Adams; Cleo Adams  
**Cc:** Anthony (Tony) Pires  
**Subject:** District Internal Control Related Matters . . .

Chuck,

I want to level set on my perspectives relative to the existing internal control matters that I believe exist with respect to the District Manager's internal control structure as it relates to the District Managers responsibilities outlined in Resolution 2020-09 that was adopted by the Board of Supervisors and the District Manager on April 22, 2020.

- I. I continue to believe that there were internal control deficiencies related to the year ended September 30, 2024, that should be acknowledged by the District Manager and Independent Auditor. After a number of discussions from July through October, I am left with my original questions regarding the specific controls over the preparation and review of the District's financial statements. I've asked for a memorandum from the District Manager, with concurrence by the independent auditor, that articulates all of the controls that existed over the closing of the books and preparation of financial statements and related disclosures and the conclusion that, despite the omission of disclosures that I had raised and the errors identified by Linda during her review and over the course of the year, there were no internal control deficiencies. That logic makes no sense to me under any internal control standards. I base this statement on my 40 years of experience in evaluating internal control deficiencies. Deficiencies did exist and should have been evaluated for severity. Such matters should have been disclosed in the management representation letter and considered for inclusion in the Internal Control Opinion and Management Letter issued by the independent auditors.
- II. Notwithstanding my thoughts above, I/we cannot compel the auditor to modify its' opinions. That said, the Board needs to accept the two remaining auditor reports to bring closure to the FY 2024 financial statement and internal control audits. I recommend that you put the acceptance of the two remaining auditor reports on the agenda for the next meeting. I will vote to accept such opinions as currently issued, subject to the completion of an in-depth review of the District Manager's controls that have been established in resolution 2020-09.

- III. Pursuant to Section 7, Monitoring Activities, of Exhibit A to Resolution 2020-09, the District Manager shall internally review the District's Internal Controls at least once per year. This review shall include:
- a. A review of its' operational processes,
  - b. Consideration of potential risk of Fraud, Waste, or Abuse inherent in each process,
  - c. Identification of the controls in the processes, or controls that could be included, that would result in a reduction in the inherent risk,
  - d. An assessment of whether there are Internal Controls that need to be improved or added to the processes under consideration,
  - e. Implementation of new controls or improvement of existing controls that are determined to be most efficient and effective for decreasing the risk of Fraud, Waste, or Abuse, and
  - f. Train its' employees on implemented new controls or improvements to existing controls.
- IV. I recommend that the most recent annual assessment performed by the District Manager be reviewed with the Board in detail to ensure we understand the procedures that the District Manager performed in the assessment, the results of such procedures, the observations of the effectiveness or ineffectiveness of any controls and the recommendations for improvement. All of this should be documented to support the annual assessment that the District Manager is obligated to perform pursuant to Resolution 2020-09.
- V. Depending on the veracity of the internal review, I will likely recommend that the board consider engaging a third-party expert in internal control matters to perform an independent review of the District's internal controls established in the Resolution.

I am available to discuss my thoughts above in advance of the meeting if you like.

IX.

**Regards**

**Bill Tomazin**

**RESOLUTION 2020-09**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2 ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Fiddler's Creek Community Development District #2 (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida*, being situated entirely within Collier County, Florida; and

**WHEREAS**, consistent with Section 218.33, *Florida Statutes*, the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes*; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

**WHEREAS**, to demonstrate compliance with Section 218.33, *Florida Statutes*, the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2:**

**SECTION 1.** The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

**SECTION 2.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.


**SECTION 3.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED THIS 22<sup>nd</sup> DAY OF APRIL, 2020.**

**ATTEST:**

**FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2**

DocuSigned by:  
  
1567A2305DF3492...  
Secretary/Assistant Secretary

DocuSigned by:  
  
757ACBAF6AF7492...  
Chair/Vice Chair, Board of Supervisors



## **EXHIBIT "A"**

### **FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2 INTERNAL CONTROLS POLICY**

#### **1. Purpose.**

- 1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the Fiddler's Creek Community Development District #2.
- 1.2. Consistent with Section 218.33(3), *Florida Statutes*, the internal controls adopted herein are designed to:
  - 1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).
  - 1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
  - 1.2.3. Support economical and efficient operations.
  - 1.2.4. Ensure reliability of financial records and reports.
  - 1.2.5. Safeguard Assets (as hereinafter defined).

#### **2. Definitions.**

- 2.1. "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.
- 2.2. "Assets" means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.
- 2.3. "Auditor" means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.
- 2.4. "Board" means the Board of Supervisors for the District.
- 2.5. "District Management" means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately

retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

- 2.6. “Fraud” means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity’s assets, bribery, or the use of one’s position for personal enrichment through the deliberate misuse or misapplication of an organization’s resources.
- 2.7. “Internal Controls” means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.
- 2.8. “Risk” means anything that could negatively impact the District’s ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.
- 2.9. “Waste” means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

### **3. Control Environment.**

#### **3.1. Ethical and Honest Behavior.**

- 3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.
- 3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.
- 3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

### **4. Risk Assessment.**

- 4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management’s Risk assessments shall include, but not be limited to:
  - 4.1.1. Identifying potential hazards.

4.1.2. Evaluating the likelihood and extent of harm.

4.1.3. Identifying cost-justified precautions and implementing those precautions.

## **5. Control Activities.**

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

- 5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.
- 5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.
- 5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.
- 5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.
- 5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.

5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

## **6. Information and Communication.**

- 6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.
- 6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

## **7. Monitoring Activities.**

- 7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:
  - 7.1.1.1. Review its operational processes.

- 7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.
  - 7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.
  - 7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.
  - 7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.
  - 7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.
- 7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

**Specific Authority:** §§ 190.011(5), 218.33(3), *Florida Statutes*

**Effective date:** April 22, 2020



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**10**

1-11-2026

CDD2 Board c/o Wrathell, Hunt and Associates, LLC  
9220 Bonita Beach Road, Suite 214  
Bonita Springs, Florida 34135

RE: Mussorie Court; Latent grading and drainage issues in drainage easement between 9504 and 9508 Mussorie Ct.

Dear CDD2 Board,

The homeowners at 9504 & 9508 Mussorie Court along with Mussorie Village association have been dealing with areas that consistently wash out and have sod that fails to thrive due to drainage/grade issues on the drainage easement between the houses. Originally the owners were going to reach out to Taylor Morrison, however after reviewing the plats, it was determined that the area in question is part of a drainage easement, which we believe is maintained by CDD2.

Multiple landscapers have agreed that the cause of these issues is improper grading. As a result, the existing sod or landscaping has died, or the ground has been severely eroded.

Our understanding is that CDD2 is responsible for the maintenance of the infrastructure within the drainage easements including the swales, which are impeding drainage at the back and front of the lots

While the result of the issue is visible year round, the drainage issues become extreme after heavy rainfall and occur usually in months the owners are not in Florida. While not apparent early on, the issue has continued to worsen over time.

We are requesting CDD2 either re-grade the areas which would also require resodding and repairs to irrigation lines or install drains and piping to evacuate the water to the lake and to the road so that it can run into the storm drains. Gulfscapes has estimated \$3524 to add drains to the area.

Attached are photos of the areas in question and plats of the two properties.

We appreciate your attention to this matter and hope it can be resolved before the rainy season.

Monique Irmen, Mussorie Village President  
Thalia Logan, 9504 Mussorie Ct  
AJ Gorga, 9508 Mussorie Ct.



All of these pictures show the area in question. Water drains from both homes and also floods with standing water during heavy rain as there is no way for the water to drain to the lake or the street due to grading. This problem has been ongoing and it is our responsibility as owners to resolve the issue. Since this is a latent defect, we are providing you with a claim.

















This picture shows the pitch/grade of the land toward the lake is higher than in the center so there is no where for the water to drain out.



# PROPERTY DESCRIPTION

LOT 23, MUSSORIE VILLAGE AT FIDDLER'S CREEK, AS RECORDED IN PLAT BOOK 56, PAGES 51 THROUGH 54, OF THE PUBLIC RECORDS OF COLLIER COUNTY, FLORIDA.

CONTAINING 9,366 SQUARE FEET, MORE OR LESS

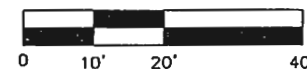
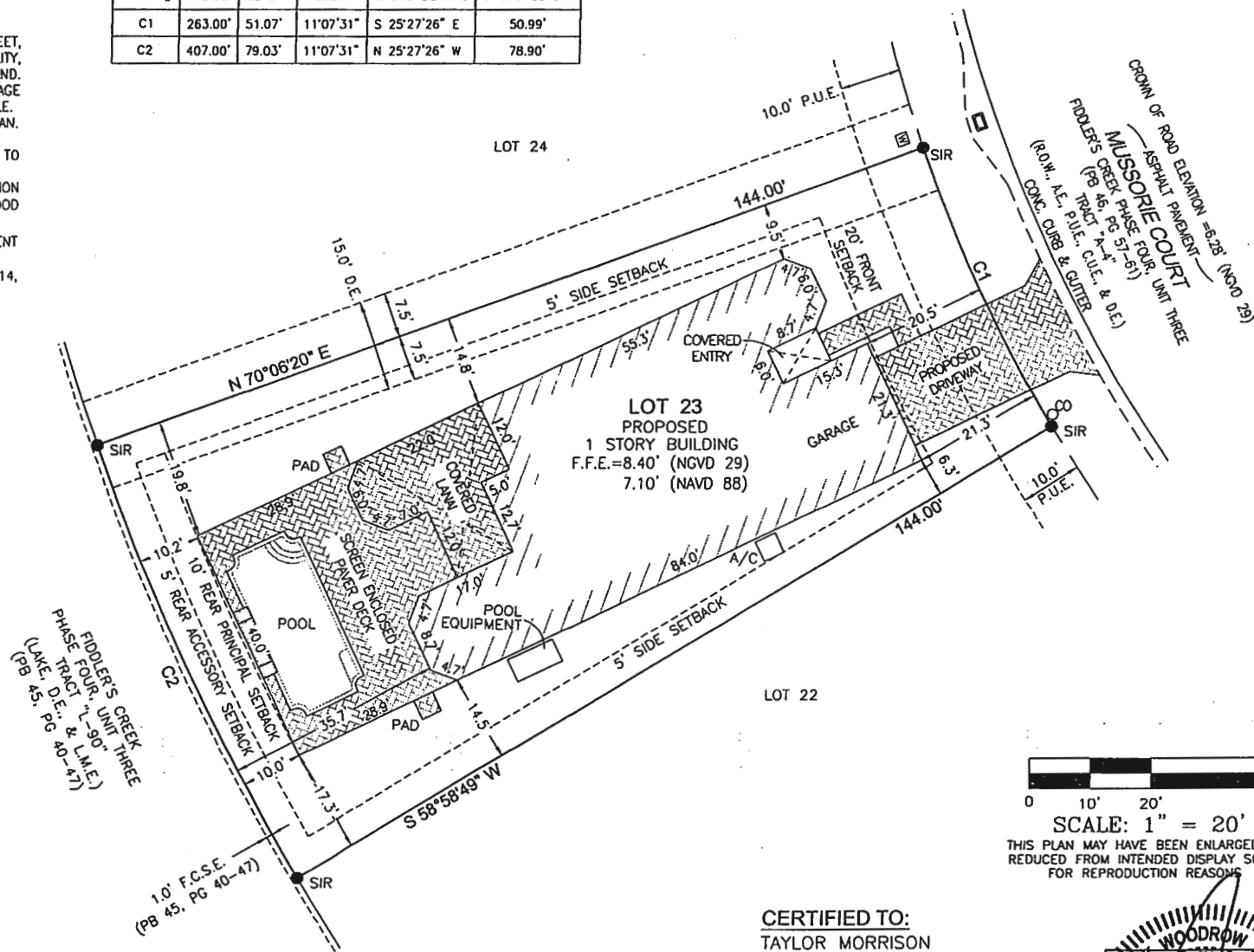
## NOTES:

1. THE DISCHARGE OF STORM WATER FROM THE PARCEL SHALL DRAIN TO A STREET, DRAINAGE GREENBELT, OR OTHER ESTABLISHED PUBLIC OR PRIVATE DRAINAGE FACILITY, WITHOUT ADVERSELY AFFECTING THE PROPER DRAINAGE OF ADJOINING PARCELS OF LAND. SITE RUNOFF MAY BE DIRECTED TO THE REAR OF THE LOT IF AN APPROVED DRAINAGE GREENBELT OR OTHER ESTABLISHED PUBLIC OR PRIVATE DRAINAGE FACILITY IS AVAILABLE.
2. SITE DRAINAGE MUST BE CONSISTENT WITH SUBDIVISION STORM WATER MANAGEMENT PLAN.
3. SWALE SLOPES WILL BE A MINIMUM OF 0.2% LONGITUDINAL SLOPE.
4. ALL REQUIRED SWALES OR OTHER SYSTEMS MUST BE IN PLACE PRIOR TO COMMENCEMENT OF CONSTRUCTION.
5. THIS PROPERTY IS LOCATED WITHIN FLOOD ZONE AE, HAVING A BASE FLOOD ELEVATION OF 7.0' (NAVD 88), PER THE FEDERAL EMERGENCY MANAGEMENT AGENCY FLOOD INSURANCE RATE MAP # 12021C 0616 H, DATED 16 MAY 2012.
6. SETBACKS SHOWN HEREON WERE TAKEN FROM THE FIDDLER'S CREEK DEVELOPMENT STANDARDS FOR "R" RESIDENTIAL AREAS, ORDINANCE NUMBER 1998-13.
7. THIS PROJECT IS PERMITTED UNDER COLLIER COUNTY PERMIT NO. ICP-PL20140001114, WITH A MINIMUM FINISHED FLOOR ELEVATION OF 8.30' (NGVD 29).

## LEGEND

PCP PLATTED PERMANENT CONTROL POINT  
FCM FOUND 4"x4" CONCRETE MONUMENT  
STAMPED PRM, L.B. #5151  
SIR SET 5/8" IRON ROD WITH CAP, L.B. #5151  
SDH SET DRILL HOLE  
FIP FOUND IRON PIPE  
FIR FOUND IRON PIPE  
FPK FOUND PARKER KALON NAIL  
A.E. ACCESS EASEMENT  
C.U.E. COUNTY UTILITY EASEMENT  
D.E. DRAINAGE EASEMENT  
I.E. IRRIGATION EASEMENT  
F.F.E. FINISHED FLOOR ELEVATION  
L.M.E. LAKE MAINTENANCE EASEMENT  
L.B.E. LANDSCAPE BUFFER EASEMENT  
P.U.E. PUBLIC UTILITY EASEMENT  
S.W.E. SIDEWALK EASEMENT  
R.O.W. RIGHT-OF-WAY  
PB PLAT BOOK  
PG PAGE  
A/C AIR CONDITIONER  
CO CLEAN OUT  
CONC. CONCRETE  
L.P. LIGHT POLE  
CB CATCH BASIN  
B.P. BACKFLOW PREVENTER  
W.M. WATER METER  
T.F. TRANSFORMER  
C.B. CABLE T.V. BOX/RISER  
T.B. TELEPHONE BOX/RISER  
E.B. ELECTRIC BOX/RISER  
S.M. SANITARY MANHOLE  
Y.D. YARD DRAIN  
F.H. FIRE HYDRANT  
W.V. WATER VALVE  
L.A.E. LAKE ACCESS EASEMENT  
NGVD 29 NATIONAL GEODETIC VERTICAL DATUM OF 1929  
NAVD 88 NORTH AMERICAN VERTICAL DATUM OF 1988  
F.C.S.E. FIDDLER'S CREEK SPECIAL EASEMENT

CURVE TABLE					
CURVE #	RADIUS	LENGTH	DELTA	CHORD BEARING	CHORD LENGTH
C1	263.00'	51.07'	11°07'31"	S 25°27'26" E	50.99'
C2	407.00'	79.03'	11°07'31"	N 25°27'26" W	78.90'



SCALE: 1" = 20'

THIS PLAN MAY HAVE BEEN ENLARGED OR REDUCED FROM INTENDED DISPLAY SCALE FOR REPRODUCTION REASONS

CERTIFIED TO:  
TAYLOR MORRISON



**GradyMinor**

Q. Grady Minor and Associates, P.A.  
3800 Via Del Rey  
Bonita Springs, Florida 34134

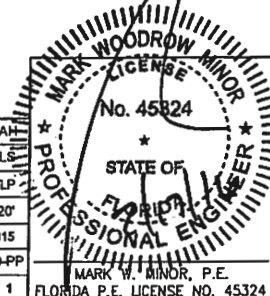
Civil Engineers • Land Surveyors • Planners • Landscape Architects  
Cert. of Auth. EB 0005151 Cert. of Auth. LB 0005151 Business LC 26000266  
Bonita Springs: 239.947.1144 [www.GradyMinor.com](http://www.GradyMinor.com) Fort Myers: 239.690.4380

## PLOT PLAN

9504 MUSSORIE CT  
NAPLES, FL 34114

LYING IN  
SECTION 14, TOWNSHIP 51 SOUTH, RANGE 26 EAST  
COLLIER COUNTY, FLORIDA

DRAWN BY: AHT  
CHECKED BY: DLS  
JOB CODE: TMM/PLP  
SCALE: 1" = 20'  
DATE: 30 DECEMBER 2015  
FILE: 15-80-PP  
SHEET: 1 of 1



Reviewed for Code  
Compliance  
PRBD20160412875



SURVEY PROJECT SURVEY 2015/80 - MUSSORIE HOME CONSTRUCTION SURVEY 15-80-PP.DWG

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**11**

Gulfscapes Landscape Management Services  
PO Box 366757  
Bonita Springs, FL 34135  
2399137179

# Proposal

ADDRESS

Fiddler's Creek CDD II  
Fiddler's Creek CDD II c/o Wrathell,  
Hunt, Hart & Associates  
9220 Bonita Beach Rd., #214  
Bonita Springs, FL 34135

SHIP TO

Fiddler's Creek CDD II  
Fiddler's Creek CDD II c/o Wrathell,  
Hunt, Hart & Associates  
9220 Bonita Beach Rd., #214  
Bonita Springs, FL 34135

PROPOSAL # 5149

DATE 10/14/2025

## Wall Bordering Museo Circle

DESCRIPTION	AMOUNT
Ground prep and labor and dump fees to remove existing plant material in front of damaged wall. Across from 9283 & 9287 Museo Cir.	2,080.00
Install 28 - 15 Gallon Green Arboricola	5,040.00
Install 7 - 15 Gallon Arboricola	1,260.00
Install 7 - 15 Gallon Coco Plum	1,260.00
<hr/>	
SUBTOTAL	9,640.00
TAX	0.00
TOTAL	<b>\$9,640.00</b>

Accepted By

Accepted Date



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**12**

## CDD 2 Irrigation Action Items:

Item No. #	Date Identified	Description	Location	Status	Notes
1	E-mail w/maps and slides (6/24/22) to Terry Cole and Cleo Adams 11/5/24 In person Mtg w/ PP presentation (TC, MS, AH, JB) 2/24/25 Conference call (TC, MS, MB, & JB)	<b>Common Area Sub-main Cross-Connections:</b> Considerable Secondary mainlines with unknown cut-offs	Entire Veneta perimeter / FC Extension / & Mahogany Bend	Unresolved	Cut-off points need to be located and/or installed to facilitate repairs to the CDD common mainlines and not effect the portion of the system servicing the Veneta HOAs and surrounding areas.
2	Verbal Notification to Terry Cole, Cleo Adams 2/24/25 Conference call (TC, MS, MB, & JB)	<b>Pump House Maintenance:</b> Repair (#1) Gaps in Door 2021 (#2) Lights (Internal and Exterior) #3 (Screens)	Stations 1 & 2	Unresolved	Pumphouse integrity and regular maintenance to address these issues is required for longevity of the pump stations.
3	Verbal / Inperson / Emailed 10/7/22 / Continued to report and met w/ Hole Montes on site 3/28/24 2/24/25 Conference call (TC, MS, MB, & JB)	<b>Pump House Maintenance:</b> Rotted Rafters / Bent Hatch and inoperable latch	Station 3 & 4	Unresolved > 7/17/24 Installed temporary emergency rafter supports	Pumphouse integrity and regular maintenance to address these issues is required for longevity of the pump stations.
4	Emailed from Joe on 10/9/23 2/24/25 Conference call (TC, MS, MB, & JB)	<b>110a Supply Power Breakers:</b> Satellites that have no way to cut incoming 110a power	CDD 1-17 Veneta Entrance	Unresolved	Work cannot be safely performed on this satellite due to a lack of power supply cut-off which needs to be located and/or installed for this satellite. Breakers should also be installed to help protect the equipment from power surges. If not resolved sooner this situation is anticipated to be a part of the master irrigation system work to be performed.
5	4/17/24 Emailed details to Cleo, Chuck, Terry & Bob 2/24/25 Conference call (TC, MS, MB, & JB)	<b>Pump station #1:</b> Large gap on bottom of door allowing snakes and rodents into station	Creative Ln / Pump House #1	Unresolved	Pumphouse integrity and regular maintenance to address these issues is required for longevity of the pump stations.

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**13**

Aerial image north side of Fiddler's Creek Pkwy Towers:









Aerial image north side of Fiddler’s Creek Pkwy Pavilion:













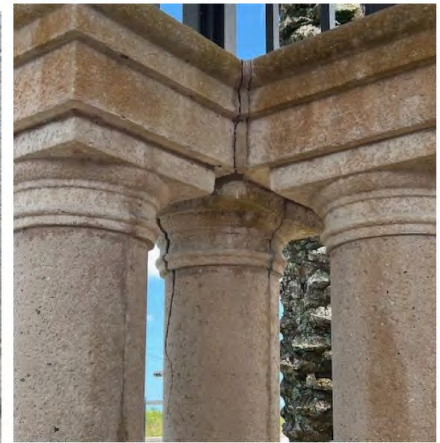
Aerial image south side of Fiddler's Creek Pkwy Pavilion:











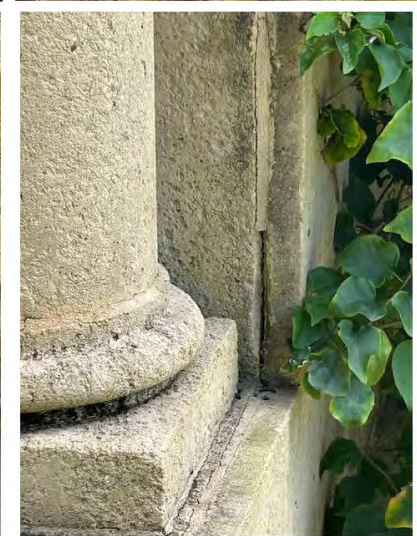




Aerial image south side of Fiddler's Creek Pkwy Towers:



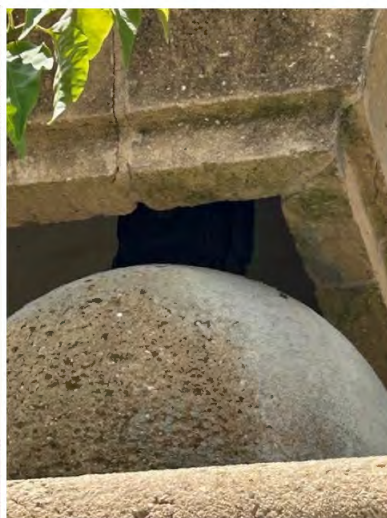
















**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**15**

Lykins Signtek Inc.  
5935 Taylor Rd Naples, FL 34109  
contact@lykins-signtek.com  
(239) 594-8494  
EIN #: 84-2486919

License #: ES12002160  
lykins-signtek.com



## Quote 100401

Install Various replacement & new Street signage

CDD#2

SALES REP INFO  
Sharon Johnson  
sharon@lykins-  
signtek.com  
(239) 494-4155

QUOTE DATE  
01/21/2026

QUOTE EXPIRY  
DATE  
02/20/2026

TERMS  
PiF

REQUESTED BY  
Fiddler's Creek CDD #2

INSTALL ADDRESS  
Avimar/Veneta/ Oyster harbor communities  
Naples, FL 34114

CONTACT INFO  
Cleo Adams  
crismond@whhassociates.com  
(239) 989-2939

#	ITEM	QTY	UOM	U.PRICE	TOTAL (EXCL. TAX)	TAXABLE
1	<b>Stop Sign Inserts</b> Install replacement DOT Spec 30" stop signs in existing frames on street signs	6	Unit	\$275.00	\$1,650.00	N
2	<b>3 Way Inserts</b> Install Replacement 6" x 12" DOT spec 3 Way inserts on existing street signs	3	Unit	\$210.00	\$630.00	N
3	<b>Speed limit sign Inserts</b> Install Replacement 24" x 18" DOT spec x2)Speed limit 25 inserts x1) speed limit 15insert on existing street signs	3	Unit	\$295.00	\$885.00	N
4	<b>Keep Right Sign face</b> Install Replacement 24" x 18" DOT White Reflective spec sign face Keep Right Bull Nose Insert Install on Existing sign on Circle on Serenity Ct	1	Unit	\$295.00	\$295.00	N

**Standard Terms & Conditions**

<b>Subtotal:</b>	<b>\$3,460.00</b>
<b>Sales Tax (0%):</b>	<b>\$0.00</b>
<b>Total:</b>	<b>\$3,460.00</b>

**Design Approval**

Customer approval of the design proof is a contractual agreement authorizing Lykins-Signtek to release the order for production and installation as approved. Any subsequent request to change product specifications, content, location, or method of installation may result in a Change Order and additional charges.

**Quotes, Orders, Payments**

Prices on our quotes are valid for 30 days. Prices are subject to change as a result of material changes in customs duties or tariffs.

*If you are tax exempt, you must submit your tax certificate to us with your order or deposit, or sales tax will be irrevocably due.*

Orders are custom produced to your specifications. Unless other payment arrangements are in place, a down payment or advance payment is required to place an order, as follows:

- Advance payment is required for all orders ≤\$250
- Advance payment is required for all repair orders
- Advance payment of the standard fee is required for all permitting and engineering charges
- A deposit of 60% of order is required for all commercial mailbox systems
- A deposit of 50% of order is required for all other items

The balance is due upon completion. Past due invoices will be subject to a 1.5% monthly interest.

Goods sold remain the property of Lykins-Signtek until paid in full and we reserve the right to recover unpaid product without notice.

**Cancellation**

Should a custom order be cancelled by the customer, a cancellation fee equal to the greater of 10% of order total OR the actual completed portion of the order, plus any custom-ordered parts and any design, permitting, and engineering fees, will apply and will be due or deducted from any refunds. Standard product order cancellations may be subject to a 20% restocking fee.

**Customer Responsibilities**

Unless other contractual arrangements have been made, and where applicable, customer is responsible for the timely provision of:

- Special fonts, color specifications, and high-resolution images or vector files for artwork
- Landlord or property manager approval, supporting information and documents required for permitting
- Property survey and location marking for any ground signs
- Removal/disposal of old signs and patching/caulking/painting of walls prior to installation of new signs
- A dedicated electrical circuit with a junction box located directly at or behind an electrical sign, within max. 6 ft of the sign.
- Reasonable access to the sign and any junction box or wiring path of an electrical sign. Access must be possible by ladder, lift, or bucket truck for installation and servicing purposes (ceiling access panel size min. 22" x 30" per NEC).

Permits posted must remain on-site until all inspections are signed off by the inspector. We recommend keeping completed permits for your records.

**Installation and Service**

When installation is included with your order or service is provided, Lykins-Signtek is NOT liable for:

- Damage to unmarked irrigation systems or private underground lines.
- Hidden obstructions or unusual digging conditions such as buried concrete, cap rock, lime rock or high water tables
- Landscaping removal, restoration, or supply to satisfy sign code and permit requirements
- The preservation, condition or storage of prior signs or mailboxes removed at customer's request

Additional charges may apply.

Please note that our Installers are not authorized to modify the product or change installation locations in the field without formal client approval through a Change Order.

**Warranty**

Our standard limited warranty covers parts and labor for one year from date of installation. Warranty coverage is contingent on full payment. Request our Warranty Form for details.

**Downpayment (100.0 %)****\$3,460.00**



**SIGNATURE:**

**DATE:**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**UNAUDITED  
FINANCIAL  
STATEMENTS**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
FINANCIAL STATEMENTS  
UNAUDITED  
DECEMBER 31, 2025**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2025**

	General	Debt Service Series 2004	Debt Service Series 2005	Debt Service Series 2014-1A	Debt Service Series 2014-1B	Debt Service Series 2014-2A	Debt Service Series 2014-2B	Debt Service Series 2014-3	Debt Service Series 2015A-1	Debt Service Series 2015A-2	Debt Service Series 2019	Capital Projects Series 2014-2	Capital Projects Series 2015A-1	Total Governmental Funds
<b>ASSETS</b>														
Cash	\$ 2,008,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,008,454
Synovus Bank - MMA	2,435,542	-	-	-	-	-	-	-	-	-	-	-	-	2,435,542
Investments														
Revenue A	-	170,015	280,765	435	-	835	-	134,380	335,056	116,858	958,669	-	-	1,997,013
Revenue B	-	-	-	-	287,160	-	292,622	-	-	-	-	-	-	579,782
Reserve A	-	50,149	50,149	-	-	-	-	100,298	108,835	36,346	150,446	-	-	496,223
Reserve B	-	-	-	-	125,372	-	125,372	-	-	-	-	-	-	250,744
Prepayment A	-	5,419	2,143	633	-	134	-	4,060	6,514	5,331	7,651	-	-	31,885
Prepayment B	-	-	-	-	3,423	-	26,558	-	-	-	-	-	-	29,981
Construction	-	-	-	-	-	-	-	-	2,191	-	-	2,882	308,060	313,133
Sinking	-	-	-	-	2	-	641	-	-	-	-	-	-	643
Optional redemption	-	-	-	-	-	-	-	83	-	-	-	-	-	83
COI	-	-	-	-	15	-	15	-	-	-	18	-	-	48
Due from General Fund	-	11,661	62,002	-	129,375	-	142,333	60,174	76,274	25,546	418,563	-	-	925,928
Due from FCC Aviamar	-	-	-	124,897	-	385,450	-	-	-	-	-	-	-	510,347
Due from GB Hidden Cove	-	-	-	72,159	-	-	-	-	-	-	-	-	-	72,159
Due from FC Oyster Harbor	-	-	-	-	-	-	-	371,899	-	-	-	-	-	371,899
Accounts receivable	3,116	-	-	-	-	-	-	-	-	-	-	-	-	3,116
Undeposited funds	2,279	-	-	-	-	-	-	-	-	-	-	-	-	2,279
Total assets	<u>\$ 4,449,391</u>	<u>\$ 237,244</u>	<u>\$ 395,059</u>	<u>\$ 198,124</u>	<u>\$ 545,347</u>	<u>\$ 386,419</u>	<u>\$ 587,541</u>	<u>\$ 670,894</u>	<u>\$ 528,870</u>	<u>\$ 184,081</u>	<u>\$ 1,535,347</u>	<u>\$ 2,882</u>	<u>\$ 308,060</u>	<u>\$ 10,029,259</u>
<b>LIABILITIES AND FUND BALANCES</b>														
<b>Liabilities</b>														
Accounts payable	\$ 7,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,129
Due to other funds														
Debt service fund series 2004	11,661	-	-	-	-	-	-	-	-	-	-	-	-	11,661
Debt service fund series 2005	62,002	-	-	-	-	-	-	-	-	-	-	-	-	62,002
Debt service fund series 2014-1B	129,375	-	-	-	-	-	-	-	-	-	-	-	-	129,375
Debt service fund series 2014-2B	142,333	-	-	-	-	-	-	-	-	-	-	-	-	142,333
Debt service fund series 2014-3	60,174	-	-	-	-	-	-	-	-	-	-	-	-	60,174
Debt service fund series 2015A-1	76,274	-	-	-	-	-	-	-	-	-	-	-	-	76,274
Debt service fund series 2015A-2	25,546	-	-	-	-	-	-	-	-	-	-	-	-	25,546
Debt service fund series 2019	418,563	-	-	-	-	-	-	-	-	-	-	-	-	418,563
Total liabilities	<u>933,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>933,057</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>														
Deferred receipts	-	-	-	197,056	-	385,450	-	371,899	-	-	-	-	-	954,405
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,056</u>	<u>-</u>	<u>385,450</u>	<u>-</u>	<u>371,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>954,405</u>
<b>Fund balances:</b>														
Restricted for:														
Debt service	-	237,244	395,059	1,068	545,347	969	587,541	298,995	528,870	184,081	1,535,347	-	-	4,314,521
Capital projects	-	-	-	-	-	-	-	-	-	-	-	2,882	308,060	310,942
Unassigned	3,516,334	-	-	-	-	-	-	-	-	-	-	-	-	3,516,334
Total fund balances	<u>3,516,334</u>	<u>237,244</u>	<u>395,059</u>	<u>1,068</u>	<u>545,347</u>	<u>969</u>	<u>587,541</u>	<u>298,995</u>	<u>528,870</u>	<u>184,081</u>	<u>1,535,347</u>	<u>2,882</u>	<u>308,060</u>	<u>8,141,797</u>
Total liabilities and fund balances	<u>\$ 4,449,391</u>	<u>\$ 237,244</u>	<u>\$ 395,059</u>	<u>\$ 198,124</u>	<u>\$ 545,347</u>	<u>\$ 386,419</u>	<u>\$ 587,541</u>	<u>\$ 670,894</u>	<u>\$ 528,870</u>	<u>\$ 184,081</u>	<u>\$ 1,535,347</u>	<u>\$ 2,882</u>	<u>\$ 308,060</u>	<u>\$ 10,029,259</u>

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 946,938	\$ 1,772,364	\$2,663,019	67%
Interest & miscellaneous	6,386	20,549	35,000	59%
Total revenues	<u>953,324</u>	<u>1,792,913</u>	<u>2,698,019</u>	66%
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Supervisors	861	1,938	14,369	13%
Management	7,055	21,165	84,662	25%
Assessment roll preparation	1,875	5,625	22,500	25%
Audit	-	-	16,500	0%
Legal - general	6,682	10,627	25,000	43%
Engineering	-	9,370	75,000	12%
Telephone	32	94	385	24%
Postage	185	350	2,000	18%
Insurance	-	14,965	17,800	84%
Printing and binding	50	149	595	25%
Legal advertising	-	-	2,000	0%
Office supplies	-	-	750	0%
Annual district filing fee	-	175	175	100%
Trustee	7,000	10,640	31,500	34%
Arbitrage rebate calculation	500	500	8,000	6%
ADA website compliance	-	-	900	0%
Contingency	172	507	10,000	5%
Total administrative	<u>24,412</u>	<u>76,105</u>	<u>312,136</u>	24%
<b>Field management</b>				
Field management services	952	2,856	11,424	25%
Total field management	<u>952</u>	<u>2,856</u>	<u>11,424</u>	25%
<b>Water management</b>				
Other contractual	12,965	14,465	308,939	5%
Fountains	136,710	204,728	365,000	56%
Total water management	<u>149,675</u>	<u>219,193</u>	<u>673,939</u>	33%
<b>Street lighting</b>				
Contractual services	4,522	15,741	18,000	87%
Electricity	814	2,321	10,000	23%
Capital outlay	-	-	10,000	0%
Miscellaneous	-	8,407	19,000	44%
Total street lighting	<u>5,336</u>	<u>26,469</u>	<u>57,000</u>	46%



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>Landscaping</b>				
Other contractual	66,498	127,202	960,000	13%
Improvements and renovations	19,363	26,688	50,000	53%
Contingencies	-	-	25,000	0%
Total landscaping	<u>85,861</u>	<u>153,890</u>	<u>1,035,000</u>	15%
<b>Roadway maintenance</b>				
Contractual services (street cleaning)	-	750	4,500	17%
Roadway maintenance	-	54,840	222,000	25%
Roadway capital outlay	-	2,319	-	N/A
Total roadway services	<u>-</u>	<u>57,909</u>	<u>226,500</u>	26%
<b>Irrigation</b>				
Controller repairs & maintenance	53	158	222,000	0%
Other contractual-irrigation manager	-	14,470	58,000	25%
Supply system	7,101	33,663	852,750	4%
Total irrigation	<u>7,154</u>	<u>48,291</u>	<u>1,132,750</u>	4%
<b>Other fees &amp; charges</b>				
Property appraiser	-	21,995	41,610	53%
Tax collector	18,939	35,447	55,480	64%
Total other fees & charges	<u>18,939</u>	<u>57,442</u>	<u>97,090</u>	59%
Total expenditures and other charges	<u>292,329</u>	<u>642,155</u>	<u>3,545,839</u>	18%
Excess/(deficiency) of revenues over/(under) expenditures	660,995	1,150,758	(847,820)	
Net change in fund balances	660,995	1,150,758	(847,820)	
Fund balances - beginning	2,855,339	2,365,576	2,168,132	
Fund balances - ending	<u>\$ 3,516,334</u>	<u>\$ 3,516,334</u>	<u>\$ 1,320,312</u>	

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2004  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 11,936	\$ 22,341	\$ 33,600	66%
Interest	637	2,029	-	N/A
Total revenues	<u>12,573</u>	<u>24,370</u>	<u>33,600</u>	73%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	15,000	0%
Interest	-	6,750	13,500	50%
Total debt service	<u>-</u>	<u>6,750</u>	<u>28,500</u>	24%
<b>Other fees &amp; charges</b>				
Property appraiser	-	278	525	53%
Tax collector	239	447	700	64%
Total other fees & charges	<u>239</u>	<u>725</u>	<u>1,225</u>	59%
Total expenditures	<u>239</u>	<u>7,475</u>	<u>29,725</u>	25%
Excess/(deficiency) of revenues over/(under) expenditures	12,334	16,895	3,875	
Fund balances - beginning	224,910	220,349	214,742	
Fund balances - ending	<u>\$ 237,244</u>	<u>\$ 237,244</u>	<u>\$ 218,617</u>	

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2005  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 63,470	\$ 118,796	\$ 178,262	67%
Interest	831	2,851	-	N/A
Total revenues	<u>64,301</u>	<u>121,647</u>	<u>178,262</u>	68%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	75,000	0%
Interest	-	43,800	87,600	50%
Total debt service	<u>-</u>	<u>43,800</u>	<u>162,600</u>	27%
<b>Other fees &amp; charges</b>				
Property appraiser	-	1,472	2,785	53%
Tax collector	1,269	2,376	3,714	64%
Total other fees & charges	<u>1,269</u>	<u>3,848</u>	<u>6,499</u>	59%
Total expenditures	<u>1,269</u>	<u>47,648</u>	<u>169,099</u>	28%
Excess/(deficiency) of revenues over/(under) expenditures	63,032	73,999	9,163	
Fund balances - beginning	332,027	321,060	313,856	
Fund balances - ending	<u>\$ 395,059</u>	<u>\$ 395,059</u>	<u>\$ 323,019</u>	

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE EXCHANGE FUND SERIES 2014-1A  
EXCHANGED SERIES 2004 AND BIFURCATED SERIES 2014-1  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: off-roll	\$ -	\$ 76,275	\$ 277,550	27%
Interest	18	118	-	N/A
Total revenues	<u>18</u>	<u>76,393</u>	<u>277,550</u>	28%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	125,000	0%
Interest	-	76,275	152,550	50%
Total expenditures	<u>-</u>	<u>76,275</u>	<u>277,550</u>	27%
Excess/(deficiency) of revenues over/(under) expenditures	18	118	-	
Fund balances - beginning	1,050	950	81,034	
Fund balances - ending	<u>\$ 1,068</u>	<u>\$ 1,068</u>	<u>\$ 81,034</u>	

On June 15, 2018, the District bifurcated the Series 2014-1 Bonds into two separate Bond Series- Series 2014-1 and Series 2014-1B. As a result of the bifurcation, the par amount of the Series 2014-1 Bonds is \$4,000,000; the par amount of the Series 2014-1B Bonds is \$3,815,000.

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE EXCHANGE FUND SERIES 2014-1B  
EXCHANGED SERIES 2004 AND BIFURCATED SERIES 2014-1  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 132,435	\$ 247,876	\$ 372,345	67%
Interest	914	3,449	-	N/A
Total revenues	<u>133,349</u>	<u>251,325</u>	<u>372,345</u>	67%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	5,000	160,000	3%
Interest	-	97,537	195,075	50%
Total debt service	<u>-</u>	<u>102,537</u>	<u>355,075</u>	29%
<b>Other fees &amp; charges</b>				
Property appraiser	-	3,075	5,818	53%
Tax collector	2,648	4,958	7,757	64%
Total other fees & charges	<u>2,648</u>	<u>8,033</u>	<u>13,575</u>	59%
Total expenditures	<u>2,648</u>	<u>110,570</u>	<u>368,650</u>	30%
Excess/(deficiency) of revenues over/(under) expenditures	130,701	140,755	3,695	
Fund balances - beginning	414,646	404,592	387,810	
Fund balances - ending	<u>\$ 545,347</u>	<u>\$ 545,347</u>	<u>\$ 391,505</u>	

On June 15, 2018, the District bifurcated the Series 2014-1 Bonds into two separate Bond Series- Series 2014-1 and Series 2014-1B. As a result of the bifurcation, the par amount of the Series 2014-1 Bonds is \$4,000,000; the par amount of the Series 2014-1B Bonds is \$3,815,000.



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE EXCHANGE FUND SERIES 2014-2B  
EXCHANGED SERIES 2005 AND BIFURCATED SERIES 2014-2  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 145,697	\$ 272,698	\$ 409,787	67%
Interest	910	3,460	-	N/A
Total revenues	<u>146,607</u>	<u>276,158</u>	<u>409,787</u>	67%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	185,000	0%
Interest	-	106,950	213,900	50%
Total debt service	<u>-</u>	<u>106,950</u>	<u>398,900</u>	27%
<b>Other fees &amp; charges</b>				
Property appraiser	-	3,385	6,403	53%
Tax collector	2,914	5,454	8,537	64%
Total other fees & charges	<u>2,914</u>	<u>8,839</u>	<u>14,940</u>	59%
Total expenditures	<u>2,914</u>	<u>115,789</u>	<u>413,840</u>	28%
Excess/(deficiency) of revenues over/(under) expenditures	143,693	160,369	(4,053)	
Fund balances - beginning	443,848	427,172	408,388	
Fund balances - ending	<u>\$ 587,541</u>	<u>\$ 587,541</u>	<u>\$ 404,335</u>	

On June 15, 2018, the District bifurcated the Series 2014-2 Bonds into two separate Bond Series- Series 2014-2 and Series 2014-2B. As a result of the bifurcation, the par amount of the Series 2014-2 Bonds is \$8,635,000; the par amount of the Series 2014-2B Bonds is \$4,835,000.

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE EXCHANGE FUND SERIES 2014-2A  
EXCHANGED SERIES 2005 AND BIFURCATED SERIES 2014-2  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: off-roll	\$ -	\$ 142,950	\$ 535,900	27%
Interest	32	211	-	N/A
Total revenues	<u>32</u>	<u>143,161</u>	<u>535,900</u>	27%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	250,000	0%
Interest	-	142,950	285,900	50%
Total expenditures	<u>-</u>	<u>142,950</u>	<u>535,900</u>	27%
Excess/(deficiency) of revenues over/(under) expenditures	32	211	-	
Fund balances - beginning	937	758	149,703	
Fund balances - ending	<u>\$ 969</u>	<u>\$ 969</u>	<u>\$ 149,703</u>	

On June 15, 2018, the District bifurcated the Series 2014-2 Bonds into two separate Bond Series- Series 2014-2 and Series 2014-2B. As a result of the bifurcation, the par amount of the Series 2014-2 Bonds is \$8,635,000; the par amount of the Series 2014-2B Bonds is \$4,835,000.

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE EXCHANGE FUND SERIES 2014-3 (SERIES 2005)  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 61,576	\$ 115,250	\$ 175,530	66%
Assessment levy: off-roll	-	138,178	688,939	20%
Interest	588	2,254	-	N/A
Total revenues	<u>62,164</u>	<u>255,682</u>	<u>864,469</u>	30%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	5,000	325,000	2%
Interest	-	186,300	372,600	50%
Total debt service	<u>-</u>	<u>191,300</u>	<u>697,600</u>	27%
<b>Other fees &amp; charges</b>				
Property appraiser	-	1,451	2,743	53%
Tax collector	1,231	2,305	3,657	63%
Total other fees & charges	<u>1,231</u>	<u>3,756</u>	<u>6,400</u>	59%
Total expenditures	<u>1,231</u>	<u>195,056</u>	<u>704,000</u>	28%
Fund balances - beginning	238,062	238,369	555,519	
Fund balances - ending	<u>\$ 298,995</u>	<u>\$ 298,995</u>	<u>\$ 715,988</u>	

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2015A-1  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 78,059	\$ 146,101	\$ 221,559	66%
Interest	1,147	4,989	-	N/A
Total revenues	<u>79,206</u>	<u>151,090</u>	<u>221,559</u>	68%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal		-	65,000	0%
Interest	-	73,775	147,550	50%
Total debt service	<u>-</u>	<u>73,775</u>	<u>212,550</u>	35%
<b>Other fees &amp; charges</b>				
Property appraiser	-	1,831	3,462	53%
Tax collector	1,561	2,922	4,616	63%
Total other fees & charges	<u>1,561</u>	<u>4,753</u>	<u>8,078</u>	59%
Total expenditures	<u>1,561</u>	<u>78,528</u>	<u>220,628</u>	36%
Fund balances - beginning	451,225	456,308	519,513	
Fund balances - ending	<u>\$ 528,870</u>	<u>\$ 528,870</u>	<u>\$ 520,444</u>	

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2015A-2  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 26,146	\$ 48,937	\$ 73,981	66%
Interest	893	1,377	-	N/A
Total revenues	<u>27,039</u>	<u>50,314</u>	<u>73,981</u>	68%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	35,000	0%
Interest	<u>18,875</u>	<u>18,875</u>	<u>37,750</u>	50%
Total debt service	<u>18,875</u>	<u>18,875</u>	<u>72,750</u>	26%
<b>Other fees &amp; charges</b>				
Property appraiser		611	1,156	53%
Tax collector	<u>523</u>	<u>979</u>	<u>1,541</u>	64%
Total other fees & charges	<u>523</u>	<u>1,590</u>	<u>2,697</u>	59%
Total expenditures	<u>19,398</u>	<u>20,465</u>	<u>75,447</u>	27%
Excess/(deficiency) of revenues over/(under) expenditures	7,641	29,849	(1,466)	
Fund balances - beginning	<u>176,440</u>	<u>154,232</u>	<u>148,041</u>	
Fund balances - ending	<u>\$ 184,081</u>	<u>\$ 184,081</u>	<u>\$ 146,575</u>	



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2019  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 428,377	\$ 801,784	\$ 1,213,935	66%
Interest	2,269	8,547	-	N/A
Total revenues	<u>430,646</u>	<u>810,331</u>	<u>1,213,935</u>	67%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	35,000	745,000	5%
Interest	-	219,181	438,363	50%
Total debt service	<u>-</u>	<u>254,181</u>	<u>1,183,363</u>	21%
<b>Other fees &amp; charges</b>				
Property appraiser	-	10,030	18,968	53%
Tax collector	8,567	16,036	25,290	63%
Total other fees & charges	<u>8,567</u>	<u>26,066</u>	<u>44,258</u>	59%
Total expenditures	<u>8,567</u>	<u>280,247</u>	<u>1,227,621</u>	23%
Excess/(deficiency) of revenues over/(under) expenditures	422,079	530,084	(13,686)	
Fund balances - beginning	1,113,268	1,005,263	917,558	
Fund balances - ending	<u>\$ 1,535,347</u>	<u>\$ 1,535,347</u>	<u>\$ 903,872</u>	

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND EXCHANGE 2014-2 (SERIES 2005)  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date
<b>REVENUES</b>		
Interest & miscellaneous	\$ 9	\$ 27
Total revenues	<u>9</u>	<u>27</u>
<b>EXPENDITURES</b>		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	9	27
Fund balances - beginning	2,873	2,855
Fund balances - ending	<u><u>\$ 2,882</u></u>	<u><u>\$ 2,882</u></u>

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT #2  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND 2015  
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Current Month	Year to Date
<b>REVENUES</b>		
Interest & miscellaneous	\$ 915	\$ 1,884
Total revenues	<u>915</u>	<u>1,884</u>
<b>EXPENDITURES</b>		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	915	1,884
Fund balances - beginning	307,145	306,176
Fund balances - ending	<u><u>\$ 308,060</u></u>	<u><u>\$ 308,060</u></u>

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**UNAUDITED  
FINANCIAL  
STATEMENTS A**

**Fiddlers Creek CDD 2**  
**2026 Summary Report/Breakdown**  
**12.15.25**

**Fiscal Year 2026**  
**Summary**  
**Fountains:**

<b>Veneta Repairs</b>		<b>Payment Draws:</b>	
Replace OD Bearing on Pump motor	\$ 940	11/3/2025	
Replacement of 116 Bulbs	<u>\$3,490</u>	11/27/2025	
<b>Total:</b>	<b>\$ 4,430</b>		

<b>Aviamar Repairs</b>			
Various Repairs	\$ 221,356	10/22/2025	
<b>Total:</b>	<b>\$ 221,356</b>	11/25/2025	\$59,500.00
		12/11/2025	\$54,720.00
		<b>\$</b>	<b>107,136</b>

<b>Oyster Harbor</b>			
Pump & Sand Filter	\$10,675.00	10/23/2025	
Repair Jet lines in basin	\$2,700.00	11/17/2025	
Pump/Motor Replacement	<u>\$45,143.00</u>	12/10/2025	
<b>Total:</b>	<b>\$58,518.00</b>		

**Overall Totals:** **\$273,629.00**



**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**MINUTES**

**DRAFT**

**MINUTES OF MEETING**

**FIDDLER’S CREEK COMMUNITY DEVELOPMENT DISTRICT #2**

The Board of Supervisors of the Fiddler’s Creek Community Development District #2 held a Regular Meeting on December 10, 2025 at 10:00 a.m., at the Fiddler’s Creek Club and Spa, 3470 Club Center Boulevard, Naples, Florida 34114.

**Present:**

Elliot Miller	Chair
Linda Viegas	Vice Chair
William Tomazin Jr.	Assistant Secretary
Scott Spitzer	Assistant Secretary

**Also present:**

Chuck Adams	District Manager
Cleo Adams	District Manager
Tony Pires	District Counsel
Terry Cole	District Engineer
John Baker III	Hole Montes, a Bowman Company
Ryan Hennessey	Fiddler’s Creek Director of Community Services
Joe Parisi	Developer’s Representative
Jeff DeFranco	Fiddler’s Creek General Manager
Jody Benet	Fiddler’s Creek Irrigation Manager
Andy Nott	Superior Waterway Services, Inc.
Mike Barrow	GulfScapes Landscape Management (GulfScapes)
Robert Engler	Crystal Waterscapes
Mark Adamczyk	Adamczyk Law Firm, PLLC
Fran Culver	Resident
Bennett Berger	Resident
Sue Leone	Resident
Bob Lynch	Resident
Charlene Tomazin	Resident
Nat Pappagallo	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mrs. Adams called the meeting to order at 10:13 a.m.

Supervisors Miller, Viegas, Spitzer and Tomazin were present. Supervisor Nuzzo was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments: Non-Agenda Items (3 minutes per speaker)**

Resident Bob Lynch thanked the Board and Staff for the repair and lighting work and bulb replacements at the Veneta fountain over the summer. He encouraged the Board to have the 15-horsepower pump at the top of the fountain repaired to add water to the cascade flow over the steps. He voiced his understanding that Crystal Waterscapes will repair the height of the jets as many residents requested. Mr. Miller thanked Mr. Lynch for his involvement.

**THIRD ORDER OF BUSINESS****Update: Superior Waterway Services, Inc.  
Treatment Report**

Mr. Nott presented the October-November 2025 Lake Treatment Report and pictures. With regard to water levels dropping due to drought conditions, Mr. Nott stated that, in his opinion, water levels are lower than they should be at this point in the year. All lakes are different, but shoreline is showing in every community he services. Given the rain deficit, he anticipates water levels to be lower than usual this year. Proactive treatments will be applied and maintenance methods are adjusted according to water levels, as necessary, for example, treating exposed banks.

**FOURTH ORDER OF BUSINESS****Health, Safety and Environment Report  
(Ryan Hennessey)**

Mr. Hennessey presented the PowerPoint and reported the following:

- Concerns related to irrigation and pressure washing, etc., can be emailed to [Irrigation@Fiddlerscreek.com](mailto:Irrigation@Fiddlerscreek.com) and [Pressurewashing@Fiddlerscreek.com](mailto:Pressurewashing@Fiddlerscreek.com) for staff response.
  - Tree Canopy Trimming: Juniper finished trimming the palms off Oyster Harbor Boulevard. They are still behind schedule. He will push them to finish by year end.
- A. Irrigation and Pressure Washing Efforts**
- Precipitation Data: In November 2025, average rainfall was .24", compared to .57" in November 2024.
  - Yearly Rainfall Totals: 54" of rain was received so far in 2025, compared to 78.93" in 2024.
  - Irrigation Projected Usage: The villages and common areas had no rain holds, due to the lack of rain. Mr. Benet is dialing down the amount of irrigation to 75% to 80% by reducing the number of minutes it runs each scheduled day.

Mr. Miller asked for the definition of the manual Toro clocks. Mr. Benet stated some Toro clocks that cannot communicate with central, via satellites, are in manual mode and controlled by the landscapers. They were never upgraded to the standards of the new operating system in 2019 and 2020; the cost to upgrade each one is approximately \$3,000. Ms. Viegas stated they are in some of the villages; none are on CDD property.

➤ Total water usage in November 2024 was 62,618,383 gallons and November 2025 usage was 65,204,890 gallons.

➤ Pump Station Usage has a variance of 600 to 710 million gallons annually. He estimates it will be over 700 million this year.

➤ Lake #88 Measurements: Lake 88's height is currently 2.25'. It might be necessary to purchase County water again this season. Mr. Adams stated the \$130,000 cost last year was split with CDD #1. There is no way to know how much it could cost this year.

➤ Pumphouse Station #1 is still working in a supportive role until it is fixed.

➤ Irrigation Report: There were a few communication failures this month. One resulted in a \$287 charge to CDD #2 to replace a bad modem.

➤ Pressure Washing: Work was completed in Museo, The Club & Spa, and the sales and corporate area. Crews are working in Aviamar. The map was corrected this month.

## **B. Security and Safety Update**

Mr. Hennessey reported the following:

➤ Gate Access Control: Both phone numbers are operational. Community Patrol's phone number is 239-231-9878, which should be called for assistance with security matters. In an emergency, 911 should be called first, followed by Community Patrol. The automated gatehouse number is 239-529-4139, which should be called to add vendors or visitors to the list. Information can also be emailed to [safety@fiddlerscreek.com](mailto:safety@fiddlerscreek.com).

➤ Occupancy Report: Overall average weekly occupancy went from 1,427 in October 2025 to 1,757 in November 2025.

➤ Gatehouses and Patrols: Sandpiper, Championship, and the Main gatehouses are operational 24 hours a day, seven days a week. There are two patrols per shift, generally one patrol in CDD #1 and one in CDD #2. The gate arms are opening more uniformly.

➤ Gatehouse activity increased by 26% from October to November 2025, with 61,616 entries in October compared to 77,758 in November.

➤ Incidents: Most incidents stayed the same or went down this month compared to October. Resident complaints was the only category that increased.

➤ Speed Detection and Enforcement: The portable speed detection device was in use in Marsh Cove and on Sandpiper Drive. First-time offenders accounted for all 15 violations; all were given written warnings; none were referred to the Fining Committee.

➤ Per the Collier County Sheriff's Office (CCSO), in November there were 54 extra patrols, 17 medical calls, 10 alarm calls, 12 traffic stops, seven accidental calls to 911 (hang-ups) and three traffic crashes.

Ms. Viegas asked if Lake 88 levels will continue to be included in the report each month so it can be monitored to determine if County water needs to be purchased. Mr. Hennessey replied affirmatively.

## FIFTH ORDER OF BUSINESS

### Discussion/Consideration/Ratification: Performance Measures/Standards & Annual Reporting Form

#### A. October 1, 2024 - September 30, 2025 [Posted]

Mr. Adams noted that the performance measures and standards were kept at a very high level. The boxes were filled in to state all were achieved. It will be necessary to authorize the Chair to approve the findings related to the 2025 Goals and Objectives.

Ms. Viegas noted that, according to the September Meeting Minutes, the phrase "Approval is under consideration." was supposed to be added to Goal 3.3. Mr. Adams stated he will make that change.

Mr. Tomazin asked about Goal 2.1 and the annual inspection. Mr. Adams stated the District Engineer inspects the sidewalks, roads, etc., throughout the year; there is no actual report. Mr. Tomazin thinks an independent reader would expect a report and suggested it be noted that no inspection report is prepared and that the results are noted in the meeting minutes throughout the year. Mr. Pires voiced his agreement and stated that, especially from the standpoint of claims made against the CDD, the CDD should have routine processes in place to identify results. Mr. Adams will add the verbiage to that section as well and forward an updated version to the Board.

Ms. Viegas suggested changing the word "report" to "evaluations completed throughout the year" since the Goal states there is a report related to the infrastructure and related



systems. She asked Mr. Cole if he ever submitted an actual report because she recalled one a few years ago. Mr. Cole could not recall.

Mr. Adams stated those items would be included in the meeting minutes.

**On MOTION by Mr. Spitzer and seconded by Mr. Tomazin, with all in favor, authorizing the Chair to approve the findings related to the 2025 Goals and Objectives Reporting, as amended, was approved.**

**B. October 1, 2025 - September 30, 2026**

Mr. Adams stated that the Section 2 modifications discussed above will be included.

Mr. Viegas noted the following change approved in the September 24, 2025 Meeting Minutes, for Section 1.3 in both the Objective and the Measurement sections:

Goal 1.3: Insert "required" after "other"

Mr. Adams stated the changes discussed will be made and the updated version emailed to the Board.

Mr. Tomazin voiced his opinion that the Public Comments section of the meetings is very important and he would like it mentioned in the Goals. Mr. Adams stated that the Public Comments agenda item is a requirement of any public meeting, which is in the Goals; the agenda requires a Public Comments section. Mr. Tomazin wants to add a new goal, as Goal 1.4, with the objective to solicit community comments and questions at every meeting, and for the measurement to be a standing agenda item at every meeting.

Mr. Miller asked Mr. Tomazin to send the language he suggests to Mr. Adams.

Mr. Tomazin suggested the following:

Goal 3.1, Objective: Change "was adopted" to "is adopted"

Mr. Adams will also make the change to Goal 2.1 that was approved for the 2025 Form to the 2026 Form.

**On MOTION by Spitzer and seconded by Mr. Tomazin, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards, as amended, was approved.**

**SIXTH ORDER OF BUSINESS**

**Developer's Report/Update**

Mr. Parisi introduced himself and mentioned he has been General Counsel for the Developer at Fiddler's Creek since 1996. He stated that Deputy General Counsel Aaron Haak resigned. He introduced Jeff DeFranco, Fiddler's Creek's new General Manager.

Mr. DeFranco introduced himself and discussed his experience in large developments and hospitality in Sarasota and Boca Raton. He has been in Club and Community Management for over 20 years, mostly in Texas and Florida, and also in California and New York. He thinks Fiddler's Creek is a beautiful community. He just moved here from Boca Raton and was recently in Lakewood Ranch. He is originally from New York.

Mr. Parisi reported the following:

➤ Construction is underway in several developments. Building 13 in Dorado is under construction. Callista 2 will be starting next, and Oyster Harbor is still being developed.

➤ Hidden Cove, a new village that will be outside Runaway Bay, will develop 29 exclusive single-family homes on large lots with prices in excess of \$10 million.

Mr. Miller asked if the new homes under construction in Dorado are sold. Mr. Parisi stated that homeowners sign reservation agreements; generally, when they have at least two or three reservations for a building, they start construction.

Mr. Miller asked if there will be a pool. Mr. Parisi replied affirmatively. The pool will be by the mailboxes at the end of Dorado Lane. It will not be started until there are more buildings finished down Dorado Lane.

➤ The Club & Spa elevator banks are being worked on. The dining bank of elevators and the lobbies are being completed now. They will not start on the next bank of elevators until the dining one is completed.

➤ The parking lot was expanded. The cart barn was torn down, and 60 parking spaces were added. The tennis pro shop building is expected to be completed ahead of schedule.

➤ Caxambas is in the punch list stage. Chairs are coming in a few at a time. Staff is very happy with the work that was done on them.

➤ A spectacular new chef was hired. The restaurant is open; several events were held.

➤ A Certificate of Occupancy (CO) for the Sales Center was received. Crews are painting; sections are still closed. There is no exact reopening date yet, but the front should reopen soon.

➤ Regarding the community irrigation project, there is a need to change the program. More communication with meetings that include the Consultant, The Foundation staff, CDD representatives, Village representatives, and others are needed, as well as a better scope of

work and control estimates for budgeting. A system is needed so that documents such as plans can be shared on the CDD and Fiddler's Creek websites. The goal is to have more communication. Meetings will be held here once a month or every two weeks so that interested parties can attend and receive updates. Mr. Cole will discuss agreements that address how we can conserve and control water usage within the community.

Mr. Miller stated that each village needs to know how much to budget for the project. Mr. Parisi voiced his opinion that the villages should already be preparing and should have reserves set aside. Those in charge will do a better job with estimates. The Foundation might be able to assist with finding loans for villages.

Mr. Miller thinks there is a need to let the villages know about the costs now.

Mr. Parisi stated that emails went out to each village. The new equipment has been in use in the new villages for the last year and a half.

Mr. Tomazin thinks the irrigation project needs to be demystified. He appreciates that Mr. Parisi is planning to improve communication about the project. Mr. Parisi noted that the first consultant left because the job was too big and the second consultant works for a company that was bought out.

Mr. Parisi discussed the need to determine who is responsible for drainage issues at Mussorie, and how to fix it. One of the original plans in the littoral zone has a different piping system than what is currently in place. There is a plan out there from a company called Waldrop, that worked with Taylor Morrison, which built Mussorie. They are trying to come up with the easiest solution to address the drainage issues.

➤ Repair and cleanup work will be performed at the front entrance.

Ms. Viegas asked if the final Halvorsen payment should be requested since the traffic signal is operational. Mr. Pires stated Mr. Cole will discuss it.

➤ Some changes will be seen in front of Publix. Three outparcels were split into four because of the sizes and potential vendors approaching them. On the east side of Publix, from 41 to the back end of the parcel, 300 apartments will be added adjacent to Publix outside the gate. The apartments will not have access to Fiddler's Creek.

## SEVENTH ORDER OF BUSINESS

Engineer's  
Company

Report/Update:

Bowman

239 Mr. Cole stated this will be his last official meeting because he is retiring soon. He will  
240 still answer questions and will assist Mr. Baker through May 2026.

241 Mr. Cole and Mr. Baker discussed the following and responded to questions:

242 ➤ The traffic signal is officially operational. Some initial detection issues that affected how  
243 many cars were getting through before the light changed have been corrected.

244 ➤ Striping for the exit lanes from Sandpiper will be installed, as well as guide striping for  
245 the two lane turns.

246 ➤ The contractor, the County, and Trebilcock are all working together on punch list items.

247 ➤ If a problem arises with the signal, there is a number to call on the signal control  
248 cabinet. Mr. Hennessey is aware; there is also a camera. The County operates the signal.

249 ➤ Staff will follow up to ensure that a final acceptance is received from the County when  
250 all punch list items are completed.

251 ➤ Halvorsen's condition to make the final payment is for the CDD to provide the final cost  
252 and evidence of the final payment to the Contractor. The punch list items and cleanup needed  
253 to be done by the Contractor will take two to three months.

254 ➤ Fair share payments for the J-House development and 7-ELEVEN total 24% of the signal.  
255 Mr. Cole is working on a summary of the costs for Mr. Pires to review. The present estimate is  
256 approximately \$1.6 million. The County and Bowman will be checking.

257 Mr. Pires stated the County should approve the letter sent to 7-ELEVEN and J-House  
258 when the amount is finalized for their fair share contributions. Mr. Cole stated the County  
259 already approved the percentages after their consultant reviewed them.

260 Mr. Miller asked about the estimated timing for collecting the money from 7-ELEVEN.  
261 Mr. Cole stated, if three months from now the final amounts are known, then the amount will  
262 be sent in a letter to 7-ELEVEN to pay. The County would be copied on the letter. Mr. Pires  
263 suggested following through every 30 days after the letter is sent until payment is received.  
264 Should they fail to pay, it would violate the PUD, which could be the subject of a Code  
265 Enforcement complaint.

266 Mr. Miller asked what punch list items are outstanding. Mr. Cole stated the striping, as  
267 mentioned earlier, and other cleanup items remain.

268 Mr. Parisi suggested the CDD request all warranty documents for the traffic signal for  
269 items such as paint, etc. Mr. Adams stated that will occur in conjunction with the transfer to the  
270 County.

Mr. Miller and the Board thanked Mr. Cole for his long service to the CDD and wished him a long, happy, and healthy retirement.

- **Memo Regarding Ongoing Irrigation Items**

Mr. Baker stated an irrigation memo is included in the agenda book to provide information about the lake levels and when the CDD must engage with the County for water. Certain readings are monitored throughout the year. The average wet season water table reading is 3.5'; water would be needed if the water table reaches the 0.5' level. Based on that, if the level goes down to 1', it is recommended to reach out to the County to see if water can be drawn. A water level of 0.5' is considered an emergency level, such as occurred when it was necessary to pay for water this year. The intakes for the pumphouses are set at -1'.

Mr. Miller voiced his understanding that water has always been available from the County and asked Mr. Baker if water will always be available from the County. Mr. Baker stated that potable water should always be available, but the price could change.

Mr. Baker stated that he spoke with Mr. Benet after the memo was sent and learned he is already cutting back on the time of each cycle. Therefore, they are no longer recommending cutting back the irrigation schedule from three days a week to two days.

Mr. Pires asked for a revised memo that can be put on the CDD website.

Discussion ensued regarding the 3.5' control, which is the wet season water table, which is the running average expected for the lake during the wet season. Past 3.5', water levels are relieved by the control structure.

Mr. Parisi discussed water management in Oyster Harbor, where they have too much water and sheet flow, and water must be spread out at the creek level. Mr. Baker noted that controls are in place to avoid flooding above 3.5'.

Mr. Miller asked about the team being formed. Mr. Baker referred to a proposal from Apex that was distributed today. Apex bought Water Science Associates, LLC (WSA), which has serviced Fiddler's for years. Mr. Parisi discussed Apex and WSA, and its staff, which includes Michael Jessich and Kirk Martin, who have managed irrigation throughout Collier County and serviced this property since its inception. He expressed support for the project which is about how water is treated, conserved, and managed. He thinks this is a good group to work with and that they can come up with great ideas going forward. Mr. Cole stated that this is a critical issue that has been talked about for a long time. They finally received the proposal, and he



recommends being proactive and not waiting to approve the proposal. It was noted that the proposal is \$24,500, with the cost shared with CDD #1.

Mr. Baker stated that, if this project is adopted, they want WSA on the team mentioned in their irrigation memo, as well as Mr. Benet, the CDD #1 and #2 Chairs, representatives from Bowman and The Foundation, etc.

Ms. Viegas asked if the \$24,500 is a one-time lump sum or if there will be more costs involved. Mr. Parisi stated there is \$5,000 estimated for time and materials in the total; more will be requested if necessary, but it is a lump sum one-time cost. Mr. Adams stated that CDD #2's share of the cost would be \$11,000. Mr. Spitzer asked if they will come back to the Board for approval if the time and materials are more than \$5,000. Mr. Adams and Mr. Parisi believe it unlikely that more than \$5,000 in time and materials will be needed, but they would request Board approval if necessary.

**On MOTION by Mr. Tomazin and seconded by Ms. Viegas, with all in favor, the Water Science Associates, LLC (Apex) proposal, in the amount of \$24,500, subject to the cost share with CDD #1, was approved.**

Mr. Baker will schedule a virtual meeting with the attendees mentioned earlier. The consensus was for a report to be presented sometime after the meeting.

Mr. Baker presented the following:

➤ Regarding the Lykins-Signtek (Lykins) proposal for sign insert replacements, a revised proposal is being obtained and a question arose about the All Way sign inserts. A series of four All Way sign inserts was proposed, but the inspector advised that five of the six signs at the intersection already have four 4-Way and one All Way sign inserts, so he proposed only one additional All Way sign for the intersection on Sandpiper between Oyster Harbor and Aviamar. He asked if, the Board would like to add just one All Way sign to the existing sixth sign, rather than replacing the four 4-Way sign inserts with All Way sign inserts, or leave it as is.

Ms. Viegas recalled that, at the last meeting, they were told that all the smaller signage under the stop signs had to be changed to All Way, but that is not correct. The 4-Way signs can remain. There is only one stop sign that does not have either a 4-Way or All Way sign below it. She thinks that it is not needed.

Ms. Viegas stated that the original \$6,410 Lykins proposal was decreased to \$4,935 due to the questions she raised. If this change is approved it will be further reduced to \$3,475.

**On MOTION by Ms. Viegas and seconded by Mr. Tomazin, with all in favor, not adding the All Way sign and reducing the Lykins Proposal to \$3,475, was approved.**

Ms. Viegas asked Mr. Baker if Lykins was asked if the yellow diamond for the divided highway sign is needed instead of the current rectangle sign. Mr. Baker stated he asked for it to be changed. Ms. Viegas noted that might reduce the final price even more. Mr. Baker hopes to have the revised proposal for the January meeting.

Regarding the Mussorie drainage issue, Mr. Baker stated the rover was sent in and found there is no connection to the lake as reported by MRI.

Mr. Parisi stated there are two lines at the end of the littoral in Mussorie; Mark Minor found them. The original design is different from what is there. They are in front of the littorals, not in the lake. The Waldrop plans show what is there. They need to be maintained. Riprap might be needed to prevent dirt from flowing into the drains. One of the lines is buried, so water is definitely not reaching the lake. The idea is either to maintain those two areas or find out if the design is insufficient as it is and change the design.

Mr. Miller asked if the Developer will resolve the problem. Mr. Parisi stated that, because he does not believe the CDD has the capability, he will help the CDD to determine the cause, who is responsible, and how to fix it. Two years ago, the Developer hired Jonathan Walsh, a PE Civil Engineer, and former Collier County building official, to oversee a lot of the projects. Mr. Walsh is working on it with Mr. Minor. Waldrop no longer exists, so he cannot contact them. Mr. Parisi will give an update at the next meeting.

Mr. Tomazin asked if anything should be communicated to the residents who continue emailing about this issue. Mr. Parisi stated there is no rain now and no chance of flooding any time soon. Since it is the CDD's responsibility to maintain it, not his responsibility, he is not responding. Ms. Viegas suggested if anyone is asked about the situation they should advise that the Developer is evaluating the situation.

Ms. Viegas asked about the drainage issue between 2822 and 2826 Aviamar. She emailed Mr. Cole and Mr. Baker, who suggested Mr. Barrow look at it. Mr. Barrow stated he has not looked at it yet; he will do so this week. Ms. Viegas asked Mr. Barrow to email her with the outcome.

Ms. Viegas asked about the bid documents for Pumphouse #1. Mr. Baker stated Mr. Pires sent his comments this week. He will incorporate them and assemble the bid documents.

**EIGHTH ORDER OF BUSINESS****Continued Discussion: Wall Bordering Museo Circle****• Consideration of GulfScapes Landscape Management Services Proposal #5149**

Mr. Baker stated his inspector is meeting with Coastal today to obtain a proposal. Precast by Design submitted a proposal for \$4,500 per section to repair the wall. The question is whether the CDD should remove the wall and add vegetation, or repair the wall. The proposal from Mr. Barrow does not include the cost to remove the wall. Mr. Baker is obtaining that cost.

Mr. Miller asked Mr. Baker if he thinks Mr. Barrow's proposal is reasonable. Mr. Baker replied affirmatively. Mr. Miller noted that the proposal could remain in consideration.

Ms. Viegas asked Mr. Barrow for the height of the proposed plantings and whether they would be the same height as the wall sections next to that area. Mr. Barrow stated the plantings would grow to the same height, but they would start out shorter.

**NINTH ORDER OF BUSINESS****Discussion: Mussorie Village Tract OS-1****A. Consideration of Special Warranty Deed (Taylor Morrison to CDD)****B. Consideration of Owner's Affidavit (Mussorie Village to CDD)****I. Title Report****II. Survey**

Mr. Pires stated there is a parcel of land that was supposed to be conveyed to the CDD that was overlooked. He checked to make sure there had been no improvements or structures added to the land. The agenda book contains the proposed special warranty deed to convey the land to the CDD, as well as the title work and the Owner's Affidavit. Mr. Pires would like the Board's approval to accept the warranty deed. The CDD has been maintaining the parcel for years.

Mr. Spitzer asked if there was any evidence of dumping. Mr. Barrow stated the CDD has been maintaining it, so there was never any dumping.

**On MOTION by Mr. Tomazin and seconded by Mr. Spitzer, with all in favor, the Special Warranty Deed for Mussorie Village Tract OS-1, was approved.**

**TENTH ORDER OF BUSINESS****Continued Discussion: Existing Sign Inserts**

- **Consideration of Lykins Signtek Quote 100401 [Replace/Install New Street Signage/Inserts]**

This item was discussed during the Seventh Order of Business.

Ms. Viegas asked Mr. Baker to make sure Lykins holds its pricing until after the poles are painted. Ms. Viegas confirmed the start of the pole painting work on December 15, 2025 and asked how long it will take. Mr. Adams estimates the work will take nine weeks, depending on the weather. It was noted that there are hundreds of poles. Mr. Baker stated that Lykins is eight to twelve weeks out from starting this project, so the timing will work.

**ELEVENTH ORDER OF BUSINESS****Continued Discussion: Irrigation Action Items**

Mrs. Adams stated that there was no report.

**TWELFTH ORDER OF BUSINESS****Update/ Fountains: Crystal WaterScapes (Robert Engler)**

Mr. Engler provided an update and discussed the scope of work for fountain repairs. He is behind on the Aviamar fountain repairs. He just received the pumps on Monday. He is getting everything connected and the hydraulic work is done and they have the flow. He estimates the work will be finished and the fountain back up by January 1, 2026. Ms. Viegas reminded the Board it was supposed to be completed by mid-December.

Mr. Engler presented Crystal Waterscapes Quote 251125 for the Oyster Harbor Fountain Pump/Motor Replacement. One of the motors in the Oyster Harbor fountain is worn out. The problem is the impellers; there is nothing left. He contacted multiple suppliers and was unable to locate a replacement impeller. Additionally, the valves slow the water but they do not hold. Option 1 is for the middle ring. It would allow him to pull everything apart and duct tape it back together. He is not sure if it can be done until they pull it apart. It might not work. Option 1 is \$6,490. Option 2 is to replace the entire pump for the middle ring with the same type of pump as Aviamar. He recommends Option 2, which is \$45,143. Option 3 is for the center ring. It still pumps but not as high as it used to. The cost is \$42,420. If both Options 2 and 3 are selected, Mr. Engler is offering a 10% discount for a total cost of \$78,800.

436 Mr. Miller stated he thinks Option 1 is not feasible.

437 Ms. Viegas asked why the Board is hearing about this now. She stated that, as reflected  
438 in the September meeting minutes, she asked Mr. Engler what is most critical and needs to be  
439 done at the Oyster Harbor fountain, and Mr. Engler responded that the only thing needed was  
440 a new filter pump and sand filter, which the Board approved for \$10,675. Mr. Engler stated that  
441 he has no way of knowing exactly when a motor is going to fail; it failed after the September  
442 meeting.

443 Mr. Tomazin asked if there are any other mechanics that could have issues in this  
444 fountain. Mr. Engler described the Oyster Harbor fountain's four systems, including the  
445 filtration system and the subterranean vault for the two jet systems, and the fountain's original  
446 design, and responded to questions.

447 Mr. Spitzer asked about the heights of the three rings after this work is done.

448 Mr. Engler discussed the impact on the fountain's jets, pressure, and aesthetics. There  
449 are three rings; there would be no change to the very center ring and no change to the very  
450 outside ring. The middle ring would increase from zero to 8'. The outer ring would remain at 3'  
451 and the inner ring would remain at 10'.

452 Mr. Engler stated that Option 3 would increase the ring heights from 3', 8' and 10' to 12'  
453 to 3', 8' and 15'. He stated the fountain is very big because the jets were designed to be very  
454 high.

455 Mr. Spitzer asked if Mr. Engler will give the 10% discount if the project is completed in  
456 phases, completing Option 3 later. Mr. Engler could not say if he would offer the discount.

457 Ms. Viegas asked if the center ring has ever been up to 15' and stated that, in all her  
458 years in the CDD, the fountain is the same height as it has always been. Mr. Engler stated it  
459 was made to go to 15'. Ms. Viegas noted being made to go that high does not mean it has  
460 gone to 15' or needs to go to 15'.

461 **On MOTION by Mr. Tomazin and seconded by Mr. Spitzer, with all in favor, the**  
462 **Crystal Waterscapes Quote 251125, Option 2, in the amount of \$45,143, was**  
463 **approved.**

464

465

466

Mr. Engler estimated it will take two months to get the pump and do the work.

467 **On MOTION by Ms. Viegas and seconded by Mr. Tomazin, with all in favor,**  
468 **rejecting Option 3 because it is not needed, was approved.**

469



Ms. Viegas stated, since the Board was given the maintenance contract for the fountains with Mr. Engler, she is questioning the amount being charged for monthly maintenance. She noted that the contract states each fountain will cost \$1,200 to maintain per month for a total of \$3,600 and asked why the CDD is being charged \$2,400 since both the Aviamar and Veneta fountains have been empty and down for months; she thinks the CDD should only be charged \$1,200. Mr. Engler stated the fountains were still maintained to prevent the water from turning green when they were not spouting because fountains cannot be kept empty, especially during rainy season. The CDD is not paying on the Aviamar fountain, but during the months the Veneta fountain was not turned on, they were still being maintained with chemicals, as they are essentially pools. Mr. Engler believes \$2,400 is the correct amount. Ms. Viegas disagreed. Asked what is being done at the Veneta fountain, Mr. Engler stated that the top basin was drained, the lights were replaced in the lower basin, and all the jets in the top basin will be raised so that they shoot higher.

**THIRTEENTH ORDER OF BUSINESS****Continued Discussion: Internal Control  
Related Matters**

Mr. Tomazin recalled that, at the end of the last meeting, the Board accepted two of the four opinions included in the Audited Financial Report, and the two related to internal controls were deferred. He was to reach out to the auditor and Jeff Pinder. However, he did not because he wants to look forward and no one is willing to admit to what he believes were deficiencies in the 2024 Report; they are standing by their opinions. Mr. Tomazin stated that the auditor and Mr. Pinder heard his opinion and they are not willing to change their opinions, so he thinks, in order to move forward, the Board should accept the Reports and follow up on the obligation of the District Management team to do a full review of the internal controls at least annually. He noted that he has not been made aware of or received documentation of such reviews. After the documentation is received, he suggested the Board consider if a full review of internal controls by another auditing firm is desired.

Mr. Miller stated he is unsure if the CDD will be able to get another firm. Mr. Tomazin believes another firm can be engaged. Mr. Adams stated District Management can advertise another Request for Proposals (RFP) or Request for Qualifications (RFQ) for a new audit firm. Mr. Miller asked if a new audit firm should do the audit of the internal controls. Mr. Tomazin

thinks there may be an issue if the new audit firm services other CDDs for District Management, as he thinks if they call one into question, it might raise a red flag so they might not do it. He referred to the Yellow Book, also known as Generally Accepted Government Auditing Standards (GAGAS) which provides a framework for conducting standards of government entities, ensuring accountability and transparency. Mr. Tomazin also mentioned the COSI standards he raised at the last meeting.

Mr. Pires suggested doing a parallel RFP or RFQ and looking at the scope of work of the audit and adding more specificity regarding internal controls, analysis, and asking for COSI or GAAP standards to be used.

Mr. Adams suggested appointing Mr. Tomazin as liaison, and seeing what prior auditors submitted. He would like to get it back by the January meeting because timing is important if the Board is going to be hiring a new firm for the Fiscal Year 2025 audit. He suggested hiring an auditor for the financial reporting and another auditor for the internal controls audit. An auditor who does not prepare the audits for any of District Management's other clients should be used.

**On MOTION by Mr. Tomazin and seconded by Mr. Spitzer, with all in favor, accepting the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards for the Fiscal Year Ended September 2024, and the Management Letter for the Fiscal Year Ended September 30, 2024, was approved.**

Mr. Adams will draft a Resolution accepting the full 2024 audit today.

**On MOTION by Mr. Tomazin and seconded by Mr. Spitzer, with all in favor, authorizing Staff to initiate the RFP or RFQ Auditor Selection Process by preparation of the necessary solicitation documents, and authorizing Mr. Tomazin, as Board liaison to the District Manager, to review and incorporate his suggested language in the scope of the RFP or RFQ, was approved.**

Mr. Pires suggested the Internal Controls report be considered for the January meeting and that the Board might consider amending the Resolution to include a written report.

Ms. Viegas recalled that she was supposed to discuss her internal control issues and concerns with Mr. Pinder after the last meeting. In the interest of time, and since he owes her more answers, she requested this item be included on the January agenda.

539

540 **FOURTEENTH ORDER OF BUSINESS**540 **Acceptance of Unaudited Financial**  
541 **Statements as of October 31, 2025**

541

542

543 **A. Fiscal Year 2025 Fountains Summary Report/Breakdown**544 **B. Fiscal Year 2026 Fountains Summary Report/Breakdown (Year to Date)**

545 Mr. Tomazin asked about the two additions to the report regarding the fountains that  
546 were requested. Mrs. Adams stated the 2025 report shows what was actually paid, and the  
547 2026 report is how much has been approved to date. Mr. Tomazin wants to add columns to the  
548 2026 report that show how much has been paid to date each month.

549 Mr. Tomazin asked what the "Due From" amounts on the Balance Sheet represent. Mr.  
550 Adams stated those amounts are the off-roll billing assessments for debt service. They are  
551 billed the month before they are due, and then paid the next month. Ms. Viegas stated they  
552 come on and off the Balance Sheet as they are due and paid throughout the year.

553 Ms. Viegas stated she is waiting for six invoices she requested.

554 The financials were accepted.

555

556 **FIFTEENTH ORDER OF BUSINESS**556 **Approval of October 22, 2025 Regular**  
557 **Meeting Minutes**

557

558

559 The following changes were made:

560 Line 65: Change "General Accounting" to "Generally Accepted Accounting"

561 Line 65: Change "(GAP)" to "(GAAP)"

562 Line 172: After "signal." Add "In response to Ms. Viegas, Mr. Pinder stated he was not  
563 aware of any of these issues."

564 Line 483: Change "Mr. Pires" to "Mrs. Adams"

565 Line 608: Change "said he attended" to "discussed"

566 Line 609: Change "to change" to "approved"

567 Line 609: Change "They" to "The Developer"

568 **On MOTION by Mr. Miller and seconded by Mr. Tomazin, with all in favor, the**  
569 **October 22, 2025 Regular Meeting Minutes, as amended, were approved.**

570

571

572 **SIXTEENTH ORDER OF BUSINESS**572 **Action/Agenda or Completed Items**

573

574 Items 16 and 19 were completed.

Item 8: Ms. Viegas asked for the status. Mr. Pires stated too many hands were involved with the fountains. Ms. Viegas asked if that means there is no recourse to go back to any previous contractors for possible claims. Mr. Pires stated there is only a small amount that the CDD might be able to recover.

Item 15: The amount needs to be reduced after the final Lykins proposal.

Ms. Viegas thinks the list needs to be reviewed in more detail at the next meeting.

## SEVENTEENTH ORDER OF BUSINESS

### Staff Reports

#### A. District Counsel: Woodward, Pires and Lombardo, P.A.

- **Consideration of Limited Easement and Right of Way Use Agreement with Amaranda Village Association, Inc**

Mr. Pires stated that Mark Adamczyk, Esq., Attorney for the Amaranda Village Association, Inc., is in attendance. The document in the agenda book has multiple colors because the Agreement has gone back and forth between Mr. Pires and Amaranda. Once it is finalized, he will bring a final copy back to the Board for final approval.

Mr. Adamczyk distributed copies of the original irrigation plans for Amaranda Village, which shows that the irrigation system called for two connection points in a closed loop system. Last year, it was discovered that neither were done by Pulte and their irrigation contractor; they did a workaround. The plans always called for the two connection points in the line to create a closed loop system for Amaranda to go under Tract A1, which is Aviamar Circle. That was not done until last year. When Pulte was made aware, it was supposed to go between Lots 53 and 54, cross under the street, and connect back to Lot 71, which is also HOA property, and then go back around the community. The issue is going under the street in two locations. Because homes had been completed for some time, Pulte and their contractor went down further along the lake bank, around Lot 54, and barely into what is now the CDD's lake maintenance parcel, the stormwater parcel, subject to a Lake Maintenance Easement (LME), which is basically a lake bank. The only real change, as far as the road goes, is that the PVC line under the road went back up a little further than it did before, to reconnect to the south of Lot 71 there and back on to HOA property. He has been reviewing a version of an Easement and Limited Use Agreement acknowledging the encroachment. The HOA did not create the problem; it is now looking at having to sign an Agreement that accepts a lot of potential responsibility for relocation and

indemnity and a hold harmless. The practical issue is the relocation, that it could be relocated at any time by the CDD upon demand. Practically, there is nowhere else to go with it, unless developed Lots 53 and 54 were torn up, as originally planned. The Amaranda HOA is respectfully asking for some notice, adequate written reasons for the need for relocation, and time to be able to come up with another engineering solution so the community is not left without irrigation water at all if there is a need to relocate.

Mr. Miller asked what if there is no other engineering solution. Mr. Adamczyk stated the alternative is that the HOA must deal legally with Pulte regarding the errors, which would be unfortunate.

Referring to the highlighted document in the agenda, Mr. Pires indicated where the pipe comes along the south side of Lot 71 and then down to the end of Lot 54, and then up to the lake bank, which is a big difference rather than going through Lots 53 and 54.

Amaranda HOA President Fran Culver, stated there are lots of moving parts. They have been in discussions with Pulte; however, Pulte has not been cooperative. Ms. Culver cannot see why it would ever have to be moved. There is no indemnification from Pulte because they refused to give it when asked.

Mr. Pires stated the CDD needs to maintain as much control as possible over CDD property. Typically, the requirement is for the person whose equipment is in a CDD area to pay for all costs if relocation is needed or to remove it, so as to not interfere with any CDD operations.

Mr. Pires stated he takes a very conservative approach. He understands Mr. Adamczyk's situation and stated that he sees no need to give any reasons if it must be moved.

Discussion ensued regarding the Agreement, the need for indemnification, and the changes that have been made. Ms. Viegas and Mr. Spitzer also contributed comments to the Agreement.

Mr. Pires asked the Board to accept the edits. He will make the changes and provide a clean copy to Mr. Adamczyk and the Board, along with photos and cleaner copies of the plans.

**On MOTION by Mr. Spitzer and seconded by Mr. Tomazin, with all in favor, the form of the Agreement, accepting all edits made in the Agreement format that is in the agenda, with all changes made today of a substantive nature, and all changes made by Ms. Viegas via email today, was approved.**



- **Report on Collier County Planning Commission/Consideration of Proposed Greenway-Fritchey RPUD**

Mr. Pires stated that he appeared at the Collier County Planning Commission hearing on December 9, 2025 to add the fair share contribution language. The request was denied. There was aggressive push back from the Greenway-Fritchey attorney. Commissioner LoCastro made the motion. Mr. Miller voiced his opinion that Commissioner LoCastro participated in depriving the CDD of a legitimate contribution to the CDD's cost.

Ms. Viegas mentioned the article about the Cassia Naples development going in across from Publix and asked if the CDD could request a fair share contribution from them. Mr. Pires noted that, in the Commission meeting yesterday it was stated that there is no precedent for a developer to pay a fair share contribution if the signal is already installed.

- **Update: Memorandum Regarding Ethics Training Requirements**

Mr. Pires reminded the Board Members to complete the required four hours of ethics training by December 31, 2025. Completion will be reported when filing Form 1 in 2026.

Ms. Viegas asked about completion of Form 1. Mr. Adams stated each Board Member should receive an email asking for it to be completed with a link to complete it.

Mr. Pires suggested a reminder be put on the March agenda to make sure the Board Member received the emails.

- **Discussion: Public Records**

Mr. Pires stated that all emails or other communication received by a Board Member to their personal email addresses regarding CDD business must be sent to Mr. Adams.

**B. District Manager: Wrathell, Hunt and Associates, LLC**

- **NEXT MEETING DATE: January 28, 2026 at 10:00 AM**
  - **QUORUM CHECK**

All Board Members present confirmed their attendance at the January 28, 2026 meeting.

**C. Operations Manager: Wrathell, Hunt and Associates, LLC**

The Operations Report was included for informational purposes.

**EIGHTEENTH ORDER OF BUSINESS**

**Supervisors' Comments**

Ms. Viegas asked for an update on the bond refinancing. Mr. Adams said he would give a report at the January meeting.

Ms. Viegas asked Mrs. Adams if she had heard back from Trimmers regarding extending their contract for the holiday lighting on the palms at the Sandpiper entrance for 3 more years at the same price. Mrs. Adams said she had not.

Ms. Viegas showed the Board an advertisement for Miromar Lakes Beach & Golf Club with a fountain similar to the Veneta fountain but on a smaller scale. Ms. Viegas requested the District Management team contact them to see who built and services their fountain. Ms. Viegas recalled that she and Mr. Tomazin have both requested that another fountain contractor look at the fountains and give a second opinion rather than being forced to use Mr. Engler and accept whatever he recommends at whatever price he wants to charge.

**NINETEENTH ORDER OF BUSINESS****Adjournment**

<b>On MOTION by Mr. Spitzer and seconded by Mr. Tomazin, with all in favor, the meeting adjourned at 12:48 p.m.</b>
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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**ACTION/AGENDA  
ITEMS**

## FIDDLER'S CREEK CDD #2

#	MTG DATE ADDED TO LIST	ACTION/ AGENDA Or BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY COMPLETED BEFORE NEXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
1	08.25.21	<b>BOTH</b>	Staff: Assessment Increases: Each year, include Mailed & Public Notices as an agenda item for Board review & editing before mailing.	X			
2	05.31.23	<b>BOTH</b>	Auditor: Provide DRAFT AUDIT for early review in May 2026.	X			
3	01.24.24	<b>ACTION</b>	Staff: Email all Agreements/Contracts to BOS 1 week before meeting.	X			
4	06.26.24	<b>BOTH</b>	Mr. Adams: Revisit Refinancing of Bonds in mid-2025. <b>06.25.25:</b> Request proposals for refinancing three eligible bonds.	X			
5	01.22.25	<b>ACTION</b>	Mr. Cole: Follow up on traffic signal funds from 7-ELEVEN developer. Bowman is planner for rezoning those projects, not the Engineer that designed them or did the FDPs. Follow up to send Developers the updated amounts to contribute.	X			
6	01.22.25	<b>BOTH</b>	Mr. Pires: Send warning letter to Pulte & Amaranda of need for CDD consent for repairs. Send letter to Aqua-Matics of what needs to be done: Amaranda & Pulte unauthorized pipeline. Mr. Pires: Easement agrmt necessary. Per Aqua-Matics, work was done but will do what CDD needs. <b>3/26/25:</b> Mr. Pires: Send another letter. Put on April Agenda. <b>04.23.25:</b> Mr. Pires: Send docs to Pulte & Associations directly. <b>05.28.25:</b> Mr. Pires: Prepare & send Esmt Use Agmt to Assn. w/a stmt of expense for Mr. Cole's and Pires' exp to be paid by Pulte or the Assn.	X			
7	03.26.25	<b>ACTION</b>	Mr. Cole: Follow up w/ Laurie Beard re: County wants 7-ELEVEN pmt. <b>04.23.25:</b> Mr. Cole: Send confirmation email to Ms. Beard. <b>05.28.25:</b> Mr. Pires: Contact Mike Sawyer. <b>06.25.25:</b> Per Mr. Cole, Mr. Sawyer requested more info to approve the calculations.	X			
8	04.23.25	<b>ACTION</b>	Mr. Cole: When confirmation of Mr. Trebilcock's numbers is received from County, send annual reminder letter from Bowman to Greenway and cc County regarding its fair share contribution.	X			
9	05.28.25	<b>ACTION</b>	Staff: Notify Board in advance of emergency expenditures.	X			
10	06.25.25	<b>ACTION</b>	Staff: Upon receipt, email BOS of payments from Developers, etc.	X			
11	06.25.25	<b>ACTION</b>	Mr. Cole: Address drainage issues on Campanile Circle w/MRI.	X	X		
12	08.27.25	<b>ACTION</b>	Mr. Adams: Ask Mr. Wrathell to attend a future meeting via Zoom.	X			
13	08.27.25	<b>ACTION</b>	Mr. Cole/Mr. Baker: Inspect wall along Museo Circle. Present proposal. <b>09.24.25:</b> Request 2 proposals, one w/wall repaired and replacement vegetation, and one w/wall removed and vegetation added.	X			



## FIDDLER'S CREEK CDD #2

#	MTG DATE ADDED TO LIST	ACTION/ AGENDA Or BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY COMPLETED BEFORE NEXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
14	08.27.25	<b>ACTION</b>	Mrs. Adams: Hold Lykins \$6,140 quote to replace faded street sign inserts until Florida Painters proposal is approved. <b>09.24.25:</b> Obtain revised quote to reflect deletions and items reviewed by Mr. Baker. <b>12.10.25:</b> Amount to be reduced after final Lykins proposal.	X			
15	09.24.25	<b>ACTION</b>	Mr. Adams: Email BOS & Mr. Pires a list of documents Statutorily required to be posted on CDD website.	X			
16	09.24.25	<b>ACTION</b>	Pires/Engler: Develop detailed report w/ warranty info outlined.	X			
17	10.22.25	<b>ACTION</b>	Mr. Adams: Present District Management's most recent internal review of District's internal controls to the Board, annually, per Policy.	X			
18	10.22.25	<b>ACTION</b>	Mr. Adams: Email audit & mtg minutes to Bond Counsel.	X			
19	10.22.25	<b>ACTION</b>	Mr. Adams: Provide spreadsheet & contracts so transaction detail, invoices & proposals can be reviewed.	X			
20	12.10.25	<b>ACTION</b>	Mr. Adams: Add requested verbiage to Performance Measures/ Standards and forward updated version to Board.	X			
21	12.10.25	<b>ACTION</b>	Staff: Prepare revised memo about Irrigation for CDD website.	X			
22	12.10.25	<b>ACTION</b>	Mr. Baker/Mr. Parisi: Address Mussorie drainage issue.	X			
23	12.10.25	<b>ACTION</b>	Mr. Adams: Review & incorporate Mr. Tomazin's suggested language in scope of the audit for RFP/RFQ.	X			
24	12.10.25	<b>ACTION</b>	Board Members: Complete required four hours ethics training by 12.31.25. Report completion when filing Form 1 in 2026.	X			
25							
26							
27							

## FIDDLER'S CREEK CDD #2

#	MTG DATE ADDED TO LIST	ACTION/ AGENDA Or BOTH	ACTION/AGENDA or COMPLETED ITEM	ONGOING	POSSIBLY COMPLETED BEFORE NEXT MTG	COMPLETED	MTG DATE MOVED TO COMPLETED
1	09.24.25	<b>ACTION</b>	Mr. Adams: Provide Mr. Tomazin with the Internal Controls Policy.			X	10.22.25
2	05.31.23	<b>BOTH</b>	Auditor: Provide DRAFT AUDIT for early review. <b>04.23.25</b> : Email DRAFT AUDIT to BOS as soon as ready <b>05.28.25</b> : Tell auditor BOS upset Audit not provided early. Need draft ASAP for review & for June agenda.			X	10.22.25
3	09.24.25	<b>ACTION</b>	Mr. Adams: Ask Mr. Pinder to call in to the next Board mtg.			X	10.22.25
4	07.23.25	<b>ACTION</b>	Mrs. Adams: Ask Auditor for discount as audit not provided timely. Send audio to Auditor. <b>09.24.25</b> : Invoice paid; no discount.			X	10.22.25
5	03.26.25	<b>ACTION</b>	Mr. Pires/Mrs. Adams: Analyze possible claim against Veneta fountain vendors. <b>05.28.25</b> : Mr. Pires: Decide if Architectural Fountains is liable for poor maintenance. <b>06.25.25</b> : Mr. Pires: Present pros/cons memo & cost benefit analysis of claim against previous vendor. Mrs. Adams: Schedule call with Mr. Pires, Mrs. Adams & Mr. Engler.			X	10.22.25
6	09.24.25	<b>ACTION</b>	Mr. Hennessey: Include year-over-year speeding violations & incident reports in monthly report.			X	10.22.25
7	09.24.25	<b>ACTION</b>	Mr. Engler: Provide proposal for Oyster Harbor fountain.			X	10.22.25
8	09.24.25	<b>ACTION</b>	Staff: Review every Bowman invoice since traffic signal project started to determine what line items were charged.			X	10.22.25
9	10.22.25	<b>ACTION</b>	Mrs. Adams: Review proposals for Wall Bordering Museo Circle.			X	10.22.25
10	10.22.25	<b>ACTION</b>	Mrs. Adams: Provide running analysis of all fountain repairs, proposals & amounts to the Board.			X	10.22.25
11							
12							
13							
14							

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**STAFF  
REPORTS**

**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**STAFF  
REPORTS  
A**

**From:** [Anthony Pires](#)  
**To:** [Cleo Adams](#); [Daphne Gillyard](#); [Gianna Denofrio](#)  
**Cc:** [Chuck Adams](#); [Terry Cole](#); [John Baker](#); [Aaron Haak](#); [Mark Adamczyk](#)  
**Subject:** RE: Amaranda Village Association, Inc.  
**Date:** Thursday, January 22, 2026 11:02:12 AM  
**Attachments:** [image003.png](#)  
[image004.jpg](#)  
[image005.png](#)  
[DRAFT EASEMENT USE AGREEMENT FOR 1.28.26 BOARD MEETING CLEAN AND REDLINED.pdf](#)  
[SG-Aviamar Mainline Bore \(002\)APP ANNO.pdf](#)

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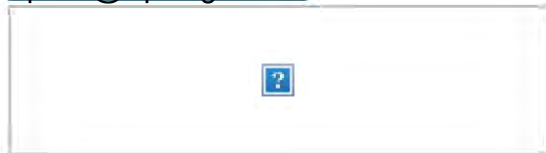
Cleo, et al. Please include the email below and these attachments in the meeting book for January 28, 2026,; along with the attached revised agreement, redlined and clean.

*Tony Pires*

**Anthony P. Pires, Jr., B.C.S.**

**Partner Shareholder**

Woodward, Pires & Lombardo, P.A.  
3200 North Tamiami Trail, Suite 200  
Naples, Florida 34103  
239-649-6555 Office Phone; 239-450-2474 Mobile Phone; 239-649-7342 Fax  
[apires@wpl-legal.com](mailto:apires@wpl-legal.com)



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**From:** Mark Adamczyk <[mark@adamczykfirm.com](mailto:mark@adamczykfirm.com)>  
**Sent:** Friday, November 21, 2025 9:57 AM  
**To:** Anthony Pires <[APires@wpl-legal.com](mailto:APires@wpl-legal.com)>  
**Cc:** Brittany Tollett <[btollett@adamczykfirm.com](mailto:btollett@adamczykfirm.com)>; Helen Diaz <[Helen@adamczykfirm.com](mailto:Helen@adamczykfirm.com)>  
**Subject:** Amaranda Village Association, Inc.

Hello Tony –

I wanted to circle back with you on the proposed Limited Easement and ROW Use



Agreement with Amaranda Village.

The HOA still remains in a difficult position with this Agreement.

The main issue is section 3, which gives the District the right to demand removal, in its sole discretion, of the 3-inch main (irrigation water) line and PVC sleeve. That would create an expensive and complex problem for the HOA in the future.

To better explain the HOA's view on this, I have attached the original irrigation mainline plan prepared by Sunngrove (in 2017) for Pulte. I have also attached the plans used by Sunnygrove from October 2024 when the modification work was done.

The original plan shows that two connections were intended to be installed under the roadway to create a closed-loop system. Neither of these connections were installed (shown in red):

1. A connection from the west of Lot 55 to the west of Lot 43.
2. A connection from the HOA-owned parcel to the south of Lot 71 (Tract OS-3 on the Amaranda plat) across the road between Lots 53 and 54.

When the modification work was done by Sunnygrove in October 2024, that plan shows that only the second connection point was done. The issue, of course, is that the new 3-inch main line encroached in a minor fashion into Tract L-85-D (District stormwater lake tract) to the south of Lot 54, rather than going between Lots 53 and 54 as originally planned.

It appears to me that the PVC sleeve was always planned to traverse under Tract A-1 (District roadway tract).

The question we have – is there any practical need for the District's unilateral removal rights in section 3 of the Agreement? In considering this question, the HOA is requesting the District Board to consider the following:

- a. The 3-inch main line and PVC sleeve were already originally planned to traverse under Tract A-1 in 2 different locations. The only difference in the modification is that PVC sleeve under Tract A-1 looks to be longer in length because the location of the new 3-inch main line was moved to the south to go around Lot 54 and through Tract L-85-D.
- b. There appears to be a minor encroachment into Tract L-85-D for the new 3-inch main line, which was not originally planned. My review of the plat (Fiddler's Creek

Phase 5, Aviamar Unit Two) shows that this tract is dedicated as a stormwater lake parcel and subject to a drainage easement and lake maintenance easement. The question is the practical need in the Agreement to demand removal from this Tract for any reason.

The request from the HOA is that the Agreement creates an easement for the encroaching irrigation that is not subject to removal. If there needs to be some removal rights, would the District limit the language to an instance where the HOA's irrigation lines are creating an identifiable material risk or harm to the District's use and operation of Tracts A-1, L-85-D and PUE?

I can be available for a call or meeting to discuss further on Monday or Tuesday next week. Let me know if that would be preferable to exchanging additional emails on this matter.

Thank you, Tony

**MARK E. ADAMCZYK, Owner and Managing Partner**

10641 Airport-Pulling Road, Suite 31, Naples, FL 34109

239-631-6199 office



**Evidentiary Privilege.** To the extent that this message

is a communication to settle a claim, all evidentiary limitations on its use are hereby expressly made applicable to its contents.

**Collections Disclosure.** To the extent that this message

is a communication to collect a debt, please be advised that any information obtained may be used for that purpose.

**LIMITED EASEMENT AND RIGHT OF WAY USE AGREEMENT**

This LIMITED EASEMENT AND RIGHT OF WAY USE AGREEMENT ("Agreement") is made as of this \_\_\_\_ day of \_\_\_\_\_, 2025 by and between Amaranda Village Association, Inc., a Florida Not For Profit corporation, with an address of 4670 Cardinal Way, Ste. 302, Naples, FL, 34112 ("User") and Fiddler's Creek Community Development District #2, a Florida community development district established pursuant to Ch. 190, Florida Statutes ("District").

WHEREAS, by virtue of the plat of Fiddler's Creek Phase 5 Aviamar, recorded in Plat Book 48, Pages 86-93, Public Records, Collier County, Florida, various easements have been dedicated to the District as referenced in the Plat Dedications, including that certain Roadway Tract identified as Tract "A-1", dedicated to the District as a District Road Right-of-Way ("Tract A-1") and Lake Tract L-85-D for drainage and stormwater management purposes ("Tract L-85-D"); and,

WHEREAS, by virtue of that certain Special Warranty Deed recorded at Official records Book 4948, Page 1839, Public Records, Collier County, Florida, the District is the fee simple title holder of the Tract "A-1"; and,

WHEREAS, by virtue of the plat of Amaranda at Fiddler's Creek, recorded in Plat Book 63, Pages 37-41, Public Records, Collier County, Florida, various easements have been dedicated to the District as referenced in the Plat Dedications including a non-exclusive public utility easement ("P.U.E."); and

WHEREAS, Pulte, the developer of Amaranda at Fiddler's Creek, previously and without approval of the District, constructed and installed a three inch (3") diameter irrigation water line approximately 480 feet in length, with a six inch (6") PVC Sleeve approximately 100 feet in length (the "Encroachment") under and in portions of Tract A-1, Tract L-85-D and the P.U.E., as described and identified in the areas depicted on the attached **Exhibit "A"** (the "Encroachment Area"); and,

WHEREAS, the District has no present objection to the Encroachment within the Encroachment Area, provided that User agrees to and abides strictly by the terms and conditions set forth below.

NOW, THEREFORE, in consideration of the premises, the sum of \$10.00 and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, User hereby agrees as follows:

1. The above recitals are true and correct and are incorporated herein.
2. User agrees to waive any claim of damage to the Encroachment arising out of the District's use, ownership, operation of Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area, including construction, reconstruction, maintenance activities within Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area whether such damage is intentional or unintentional.
3. The District agrees that until otherwise notified, User may continue the use and necessary maintenance of Encroachment within the Encroachment Area, if User delivers written notice to District of any proposed maintenance not less than ten (10) calendar days in advance (unless a bona fide emergency exists), and in all events be subject to the District's reasonable review and approval. Provided however, the District retains the right, in its sole discretion, to demand by written notice to User that the Encroachment be removed from Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area, which User shall do at their sole cost and expense within a time frame outlined in such demand.
4. No other construction or installation shall take place in said Encroachment Area by the User.
5. User, for itself its grantees, successors and assigns, in consideration of the District entering into this Agreement hereby releases, indemnifies and holds the District harmless from and against any and all obligations, claims, liabilities, losses, costs, expenses and/or fees (including reasonable attorneys' fees and court costs) including personal injury or property damage arising out of or relating to the Encroachment and the use of the Encroachment Area by the User, its respective contractors, agents, employees or invitees, from the date of the installation and construction of the Encroachment and at any time while the Encroachment remains within the Encroachment Area. Further, User, for itself, its grantees, successors, and assigns agree(s) to release and hold the District harmless from and against any and all obligations, claims, liabilities, expenses and/or fees (including reasonable attorneys' fees and court costs) including personal injury or property damage arising out of the use of Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area by the District, including but not limited to, damage which may occur to the Encroachment during the normal operation, maintenance, construction, reconstruction, repair and/or replacement, as applicable, of Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area and/or the Encroachment and/or the infrastructure, which may now or in the future be located within the Tract A-1, Tract L-85-D, the P.U.E, or the Encroachment Area. The indemnifications in this Paragraph 5 shall survive any expiration or termination of this Agreement.

6. This Agreement shall be recorded at the User's expense in the Official Records of Collier County, Florida, and shall be a covenant running with the land and shall be binding upon the heirs, personal representatives, grantees, assigns, and successors.

IN WITNESS WHEREOF, the parties hereto have executed this LIMITED EASEMENT AND RIGHT OF WAY USE AGREEMENT as of the date first above written.

WITNESSES:

USER: AMARANDA VILLAGE ASSOCIATION, INC.

\_\_\_\_\_  
(Signature)  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

\_\_\_\_\_  
(Signature)  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
Printed Name: \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing Agreement was acknowledged before me, by means of ( ) physical presence or ( ) online notarization, of this \_\_\_\_ day of \_\_\_\_\_, 202\_, by \_\_\_\_\_ who is ( ) personally known to me or ( ) has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public/State of Florida

Name: \_\_\_\_\_  
My Commission expires: \_\_\_\_\_

ATTEST

\_\_\_\_\_  
(Signature)  
Print Name: \_\_\_\_\_  
Secy/Asst. Secy

FIDDLER'S CREEK COMMUNITY  
DEVELOPMENT DISTRICT #2

By: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF COLLIER

The foregoing Agreement was acknowledged before me, by means of ( ) physical presence or ( ) online notarization, of this \_\_\_\_ day of \_\_\_\_\_, 202\_, by \_\_\_\_\_, as \_\_\_\_\_ of the Fiddler's Creek Community Development District #2 who is ( ) personally known to me or ( ) has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public/State of Florida

Name: \_\_\_\_\_  
My Commission expires: \_\_\_\_\_





# REDLINED DRAFT SHOWING ALL EDITS, WITH BLUE HIGHLIGHTED THE MOST RECENT EDITS

## LIMITED EASEMENT AND RIGHT OF WAY USE AGREEMENT

This LIMITED EASEMENT AND RIGHT OF WAY USE AGREEMENT ("Agreement") is made as of this \_\_\_\_ day of \_\_\_\_\_, 2026 by and between Amaranda Village Association, Inc., a Florida Not For Profit corporation, with an address of 4670 Cardinal ~~Way~~ Way, Ste. 302, Naples, FL, 34112 ("User") and Fiddler's Creek Community Development District #2, a Florida community development district established pursuant to Ch. 190, Florida Statutes ("District").

WHEREAS, by virtue of the plat of Fiddler's Creek Phase 5 Aviamar, recorded in Plat Book 48, Pages 86-93, Public Records, Collier County, Florida, various easements have been dedicated to the District as referenced in the Plat Dedications, including that certain Roadway Tract identified as Tract "A-1", dedicated to the District as a District Road Right-of-Way ("Tract A-1" ) and Lake Tract L-85-D for drainage and stormwater management purposes ("Tract L-85-D"); and,

WHEREAS, by virtue of that certain Special Warranty Deed recorded at Official records Book 4948, Page 1839, Public Records, Collier County, Florida, the District is the fee simple title holder of the Tract "A-1"; and,

WHEREAS, by virtue of the plat of Amaranda at Fiddler's Creek, recorded in Plat Book 63, Pages 37-41, Public Records, Collier County, Florida, various easements have been dedicated to the District as referenced in the Plat Dedications including a non-exclusive public utility easement ("P.U.E."); and

WHEREAS, ~~User has previously, without the prior concern or~~ Pulte, ~~the developer of Amaranda at Fiddler's Creek User's homeowners association has previously and without~~ approval of the District, constructed and installed a three inch (3") diameter irrigation water line approximately 480 feet in length, with a six inch (6") PVC Sleeve approximately 100 feet in length (the "Encroachment") under and in portions of Tract A-1, Tract L-85-D and the P.U.E., as described and identified in the areas depicted on the attached **Exhibit "A"** (the "Encroachment Area"); and,

Commented [AP1]: Accepted this deletion

WHEREAS, the District has no present objection to the Encroachment within the Encroachment Area, provided that User agrees to and abides strictly by the terms and conditions set forth below.

NOW, THEREFORE, in consideration of the premises, the sum of \$10.00 and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, User hereby agrees as follows:



1. The above recitals are true and correct and are incorporated herein.

2. User agrees to waive any claim of damage to the Encroachment arising out of the District's ~~reasonable~~ use, ownership, operation of Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area, including construction, reconstruction, maintenance activities within Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area, whether such damage is intentional or unintentional.

Commented [AP2]: Addition rejected

Commented [AP3]: Deletion rejected

3. The District agrees that until otherwise notified, User may continue the use and necessary maintenance of Encroachment within the Encroachment Area, if User delivers written notice to District of any proposed maintenance not less than ten (10) calendar days in advance (unless a bona fide emergency exists), and in all events be subject to the District's reasonable review and approval. Provided however, the District retains the right, in its sole and reasonable discretion, to demand by written demand notice to User that the Encroachment be removed from Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area, which User shall do at their sole cost and expense within a time frame outlined in 180 days of receipt of such demand. Prior to demanding any removal, the District shall demonstrate to User that the Encroachment and Encroachment Area are unreasonably interfering with the District's own use and property rights in the Encroachment Area. Further, in the event of such removal by User, the District agrees to take steps reasonably necessary to minimize unreasonable cost or disruption to User and the Encroachment.

Commented [AP4]: Addition, limitation rejected

Commented [AP5]: Deletion rejected

Commented [AP6]: Addition rejected

Commented [AP7]: No. Deletion rejected

4. No other construction or installation shall take place in said Encroachment Area by the User.

5. User for itself its grantees, successors and assigns, in consideration of the District entering into this Agreement and permitting the Encroachment to remain as provided herein, that hereby releases, indemnifies and holds the District harmless from and against any and all obligations, claims, liabilities, losses, costs, expenses and/or fees (including reasonable attorney's fees and court costs) including personal injury or property damage arising out of or relating to the Encroachment and the use of the Encroachment Area use of the Encroachment Area by the User, its respective contractors, agents, employees or invitees, from the date of the installation and construction of the Encroachment and at any time while the Encroachment remains within the Encroachment Area. Further, User, for itself, its grantees, successors and assigns agree(s) to release and hold the District harmless from and against any and all obligations, claims, liabilities, expenses and/or fees (including reasonable attorneys's fees and court costs) including personal injury or property damage arising out of the use of Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area by the District, including but not limited to, from damage which may occur to the Encroachment during...

Commented [AP8]: Limitation, deletion rejected, additional language added in blue

the normal operation, maintenance, construction, reconstruction, repair and/or replacement, as applicable, of Tract A-1, Tract L-85-D, the P.U.E, and the Encroachment Area and/or the Encroachment and/or the infrastructure, which may now or in the future be located within the Tract A-1, Tract L-85-D, the P.U.E, or the Encroachment Area. The indemnifications in this Paragraph 5 shall survive any expiration or termination of this Agreement.

6. This Agreement shall only operate to acknowledge the Encroachment and to allow for its continued functionality while in the Encroachment Area, and shall not operate as an admission of fault or liability by User with respect to the Encroachment or any other matter.

Commented [AP9]: Addition deleted

6. This Agreement shall be recorded at the User's expense in the Official Records of Collier County, Florida, and shall be a covenant running with the land and shall be binding upon the heirs, personal representatives, grantees, assigns, and successors.

IN WITNESS WHEREOF, the parties hereto have executed this LIMITED EASEMENT AND RIGHT OF WAY USE AGREEMENT as of the date first above written.

WITNESSES:

USER: AMARANDA VILLAGE ASSOCIATION, INC.

(Signature) \_\_\_\_\_  
Print Name: \_\_\_\_\_

Printed Name: \_\_\_\_\_

(Signature) \_\_\_\_\_  
Print Name: \_\_\_\_\_

Printed Name: \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

The foregoing Agreement was acknowledged before me, by means of ( ) physical presence or ( ) online notarization, of this \_\_\_\_ day of \_\_\_\_\_, 202\_, by \_\_\_\_\_ who is ( ) personally known to me or ( ) has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public/State of Florida

Name: \_\_\_\_\_  
My Commission expires: \_\_\_\_\_

ATTEST

\_\_\_\_\_  
(Signature)  
Print Name: \_\_\_\_\_  
Secy/Asst. Secy

FIDDLER'S CREEK COMMUNITY  
DEVELOPMENT DISTRICT #2

By: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF COLLIER

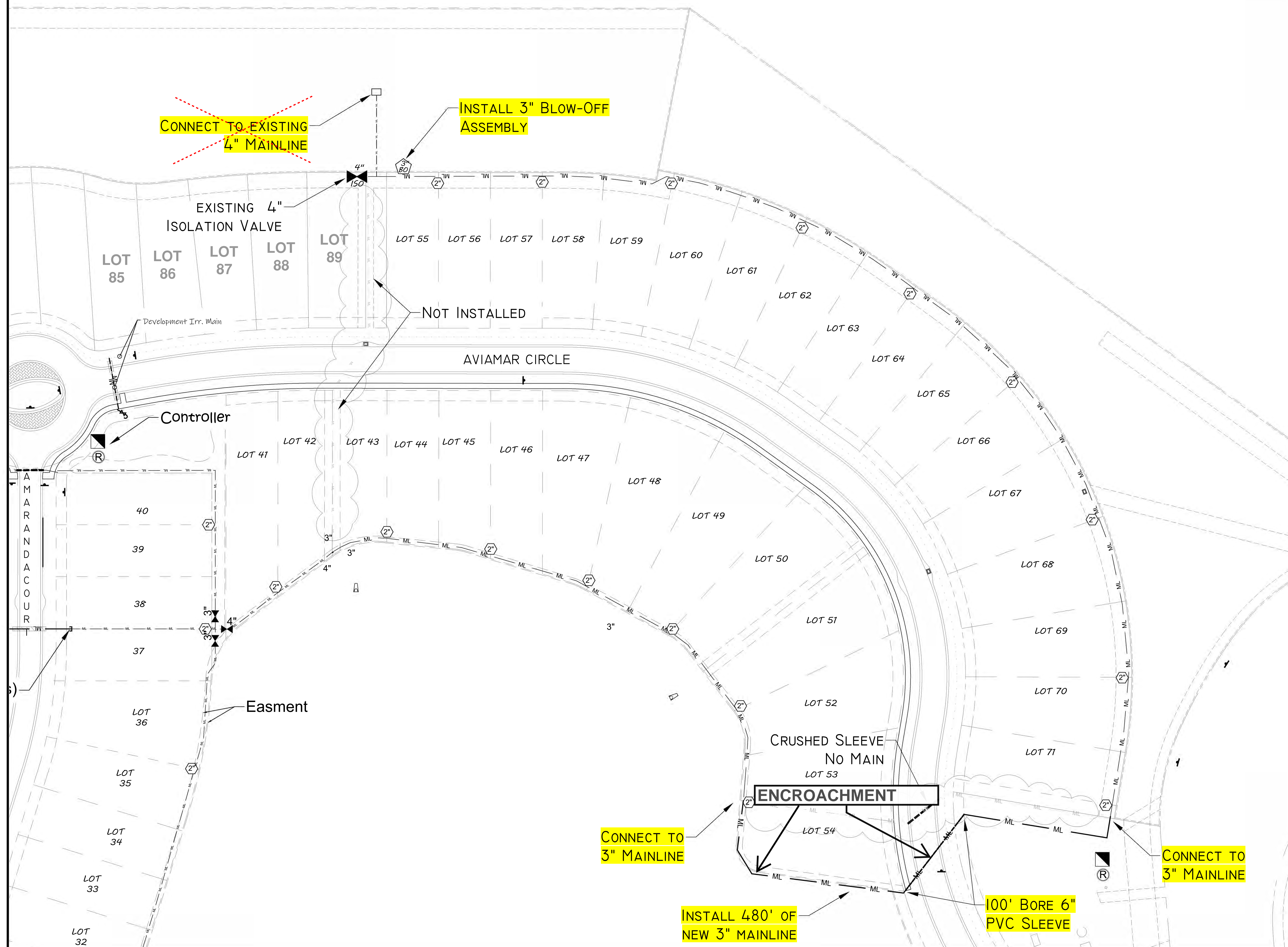
The foregoing Agreement was acknowledged before me, by means of ( ) physical presence or ( ) online notarization, of this \_\_\_\_ day of \_\_\_\_\_, 202\_, by \_\_\_\_\_, as \_\_\_\_\_ of the Fiddler's Creek Community Development District #2 who is ( ) personally known to me or ( ) has produced \_\_\_\_\_ as identification.

\_\_\_\_\_  
Notary Public/State of Florida

Name: \_\_\_\_\_  
My Commission expires: \_\_\_\_\_



Project Mgr. PN	Sheet <b>I-1</b>
Date 10-11-17	Drawing Name:
Scale 1"=40'	SG-FiddlersAviamarIn





**FIDDLER'S CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
#2**

**STAFF  
REPORTS  
B**

FIDDLER'S CREEK COMMUNITY DEVELOPMENT DISTRICT #2		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Fiddler's Creek Club and Spa, 3470 Club Center Boulevard, Naples, Florida 34114</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 22, 2025	Regular Meeting	10:00 AM
November 5, 2025* <b>CANCELED</b>	<del>Regular Meeting</del>	<del>10:00 AM</del>
December 10, 2025**	Regular Meeting	10:00 AM
January 28, 2026	Regular Meeting	10:00 AM
February 25, 2026	Regular Meeting	10:00 AM
March 25, 2026	Regular Meeting	10:00 AM
April 22, 2026	Regular Meeting	10:00 AM
May 27, 2026	Regular Meeting <i>Presentation of FY2027 Proposed Budget</i>	10:00 AM
June 24, 2026	Regular Meeting	10:00 AM
July 22, 2026	Regular Meeting	10:00 AM
August 26, 2026	Public Hearing & Regular Meeting <i>Adoption of FY2027 Budget</i>	10:00 AM
September 23, 2026	Regular Meeting	10:00 AM

#### Exceptions

\*November meeting date is three (3) weeks earlier to accommodate Thanksgiving holiday.

\*\*December meeting date is two (2) weeks earlier to accommodate Christmas holiday.