VIERA STEWARDSHIP DISTRICT

June 17, 2025
BOARD OF SUPERVISORS
SPECIAL MEETING
AGENDA

VIERA STEWARDSHIP DISTRICT

AGENDA LETTER

Viera Stewardship District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W

Boca Raton, Florida 33431

Phone: (561) 571-0010

Toll-free: (877) 276-0889

Fax: (561) 571-0013

June 10, 2025

ATTENDEES:

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

Board of Supervisor Viera Stewardship District

Dear Board Members:

The Board of Supervisors of the Viera Stewardship District will hold a Special Meeting on June 17, 2025 at 9:30 a.m., at The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida 32940. Members of the public and Staff may join via computer or mobile app at https://us06web.zoom.us/j/84738724340?pwd=ab8GbpSTNGmm8lEQbpwjly4vjdz4Eb.1

Meeting ID: 847 3872 4340, Passcode: 292619 or via conference call at 1-305-224-1968, Meeting ID: 847 3872 4340, Passcode: 292619. The agenda is as follows:

- 1. Call to Order
- 2. Roll Call
- 3. Public Comments (limited to 3 minutes per person)
- 4. Approval of August 21, 2024 Public Hearing and Regular Meeting Minutes
- 5. Administration of Oath of Office to Elected Supervisors [Karen Esposito Seat 2, William Bumgarner Seat 4] (the following to be provided under separate cover)
 - A. Required Ethics Training and Disclosure Filing
 - Sample Form 1 2023/Instructions
 - B. Membership, Obligations and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
- 6. Consideration of Resolution 2025-01, Electing and Removing Officers of the District and Providing for an Effective Date
- 7. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank

Governing Board Viera Stewardship District June 17, 2025 Special Meeting Agenda Page 2

- A. Consideration of Resolution 2025-02, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023
- 8. Consideration of FY2026 Proposed Budget
 - A. Resolution 2025-03, Approving a Proposed Budget for Fiscal Year 2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date [No O&M Assessment Increase]
 - B. Resolution 2025-03, Approving a Proposed Budget for Fiscal Year 2026; Declaring Special Assessments to Fund the Proposed Budget Pursuant to Chapters 197 and/or 170, Florida Statutes; Setting Public Hearings; Addressing Publication; Addressing Severability; and Providing an Effective Date [O&M Assessment Increase]
- Consideration of Resolution 2025-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date
- 10. Consideration of Resolution 2025-05, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date
- 11. Consideration of Partial Assignment and Assumption of Right-of-Way Use Agreement (West Viera)
- 12. Ratification Items
 - A. Duda & Sons, Inc. Work Authorizations
 - I. No. 2 [Canal Maintenance FY25]
 - II. No. 6 [Mechanical Brazilian Pepper Removal]
 - B. Ecor Industries, Inc. Seventeenth Amendment to Aquatic Maintenance Services Agreement
 - C. Florida Power and Light Company LED Lighting Agreements
 - I. Crossmolina Ph-1-WR 12771380
 - II. Farallon Fields PH 1 WR12834425
 - III. Farallon Fields PH 2 WR12834430
 - IV. Farallon Fields PH 3 WR12834432
 - D. Green Environmental Management, LLC First Amendment to Master Continuing Services Agreement for Viera Wilderness Park Prescribed Burns

Governing Board Viera Stewardship District June 17, 2025 Special Meeting Agenda Page 3

- E. Tropic-Care of Florida, Inc. Work Authorization No. 1 [Strom Park VSD Preserve, Cut and Remove Dead Pine Trees \$2,125]
- F. Zev Cohen & Associates, Inc. Work Authorizations
 - I. #39 [FY2024/2025 Environmental Consulting Services]
 - II. #40 [Wetland/Habitat Maintenance in Viera Wilderness Park Stage 1 and Stage 2 (Oversee Targeted Spraying) Fiscal Year 2024/2025]
- G. Viera Wilderness Park Annual Utilization Program Checklist Fiscal Year 2025/2026
- 13. Acceptance of Unaudited Financial Statements as of April 30, 2025
- 14. Staff Reports
 - A. District Counsel: Kilinski | Van Wyk PLLC
 - B. District Engineer: BSE Consultants Inc.
 - C. Environmental Consultant: Zev Cohen & Associates
 - D. Community Association Manager: Eva Rey
 - E. District Manager: Wrathell, Hunt and Associates, LLC
 - 8,721 Registered Voters in District as of April 15, 2025
 - NEXT MEETING DATE: TBD
 - QUORUM CHECK

SEAT 1	AMY MITCHELL	IN PERSON	ZOOM/PHONE	☐ No
SEAT 2	KAREN ESPOSITO	IN PERSON	ZOOM/PHONE	☐ No
SEAT 3	TODD POKRYWA	IN PERSON	Zoom/Phone	☐ No
SEAT 4	William Bumgarner	IN PERSON	Zoom/Phone	☐ No
SEAT 5	CATHLEEN CONLEY	IN PERSON	ZOOM/PHONE	☐ No

- 15. Board Members' Comments/Requests
- 16. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Ernesto Torres at (904) 295-5714.

Sincerely,

Craig Wrathell
District Manager

VIERA STEWARDSHIP DISTRICT

MINUTES

DRAFT

	DRA	AFT	
1 2	MINUTES OF	_	
3	VIERA STEWARDSHIP DISTRICT		
4	The Board of Supervisors of the Viera Stewardship District held a Public Hearing and		
5	Regular Meeting on August 21, 2024 at 9:30 a.r	m., at The Viera Company, 7380 Murrell Road,	
6	Suite 201, Viera, Florida 32940. Members of	the public and Staff were able to join at	
7	https://us06web.zoom.us/j/89067601055?pwd=	bvmUfm8BjmWYzXaAGts16CaMgU6POv.1 or	
8	via conference call at 1-305-224-1968, Meeting I	D: 890 6760 1055, Passcode: 847076 for both.	
9	Present:		
10			
11	Todd J. Pokrywa	Chair	
12	Amy Mitchell	Vice Chair	
13	Cathleen Conley	Secretary	
14	Christopher Wright	Assistant Secretary	
15			
16	Also present:		
17	·		
18	Craig Wrathell	District Manager	
19	Ernesto Torres	Wrathell, Hunt and Associates, LLC	
20	Jason Middleton	Wrathell, Hunt and Associates, LLC	
21	Chris Loy (via phone/Zoom)	District Counsel	
22	Lauren Gentry (via phone/Zoom)	Kilinski I Van Wyk PLLC	
23	Hassan Kamal (via phone/Zoom)	District Engineer	
24	Bill Lites (via phone/Zoom)	Zev Cohen & Associates, Inc. (ZCA)	
25	Gaston Hayworth	ZCA	
26	Ben Wilson	The Viera Company	
27	Karen Esposito	The Viera Company The Viera Company	
28	Jay Decator	Consultant to the Viera Company	
29	Eva Rey (via phone/Zoom)	• •	
	Paul Martell	Community Manager	
30		Treasurer	
31	William Bumgartner (via phone/Zoom)	Resident	
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34	FIRST ORDER OF BUSINESS	Call to Order	
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36	Mr. Wrathell called the meeting to order	at 9:35 a.m.	
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38	SECOND ORDER OF BUSINESS	Roll Call	
39 40	Supervisors Pokrowa Mitchell Conley an	nd Wright were present. Supervisor Bissett was	
		was were present supervisor bissett was	
41	absent.		

	VIERA	STEWARDSHIP DISTRICT	DRAFT August 21, 2024
43 44 45	THIRD	O ORDER OF BUSINESS	Public Comments (limited to 3 minutes per person)
46		No members of the public spoke.	
47			
48 49 50	FOUR	TH ORDER OF BUSINESS	Approval of June 19, 2024 Special Meeting Minutes
51		The following changes were made:	
52		Line 27: Change "The Viera Company" t	o "Consultant to the Viera Company"
53		Line 32: Insert "The Viera Company" aft	er "Esposito"
54		Line 80: Change "A Board Member" to	'Mr. Pokrywa"
55		Line 112: Delete "for" after "Board's"	
56			
57 58		On MOTION by Mr. Wright and second June 19, 2024 Special Meeting Minutes	ded by Ms. Mitchell, with all in favor, the s, as amended, were approved.
59 60			
61 62 63	FIFTH	ORDER OF BUSINESS	Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
64	A.	Proof/Affidavit of Publication	
65	В.	Engineer's Report	
66		This item was included and addressed of	luring the Thirteenth Order of Business.
67	C.	Consideration of Resolution 2024-03	, Relating to the Annual Appropriations and
68		Adopting the Budget(s) for the Fiscal	Year Beginning October 1, 2024 September 30,
69		2025; Authorizing Budget Amendment	s; and Providing an Effective Date
70		Mr. Wrathell presented Resolution 202	4-03. He reviewed the proposed Fiscal Year 2025
71	budge	et, highlighting increases, decreases and	adjustments, compared to the Fiscal Year 2024
72	budge	et, and explained the reasons for any cha	nges.
73			
74 75 76		On MOTION by Ms. Mitchell and secon Public Hearing was opened.	nded by Mr. Wright, with all in favor, the
77 78		Resident William Rumgartner asked fo	r an explanation of the assessment methodology
78 79	reaso	_	and the recent consensus to levy an assessment
, ,	i cusul	ining to keep assessificines flat for a tillle	and the recent conscisus to levy an assessment

increase for Fiscal Year 2025. Mr. Pokrywa stated the District was carrying fund balance that was used to keep the assessments flat, but the CDD does not anticipate continuing at the same level. Mr. Wrathell stated the verbiage in the Methodology clarifies how the assessments are applied; for instance, all the attached and detached single-family units have the exact same assessment of \$135.40. The good stewardship of the District, coupled with the success of the development project, and having excess fund balance, facilitated keeping the assessments flat over the years. Asked if keeping assessments flat will change next year, Mr. Wrathell stated as the District expands, additional Operation and Maintenance (O&M) expenses come online and the cost of doing business continues to increase so, at some point, the assessments will have to be adjusted to be more in line with reality.

Discussion ensued regarding the 2024 projections, fund balance, unforeseen repairs and taxes.

On MOTION by Mr. Wright and seconded by Ms. Mitchell, with all in favor, the Public Hearing was closed.

 On MOTION by Ms. Mitchell and seconded by Mr. Wright, with all in favor, Resolution 2024-03, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024 September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-04, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2024/2025; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

Mr. Wrathell presented Resolution 2024-04. Asked if there is a reason to adopt this Resolution every year, Mr. Wrathell stated the Resolution clarifies that the off-roll assessments will be billed in a timely manner as outlined in the budget.

VIERA STEWARDSHIP DISTRICT **DRAFT** On MOTION by Ms. Mitchell and seconded by Mr. Wright, with all in favor, 117 118 Resolution 2024-04, Making a Determination of Benefit and Imposing Special 119 Assessments for Fiscal Year 2024/2025; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing 120 for Amendments to the Assessment Roll; Providing a Severability Clause; and 121 Providing an Effective Date, was adopted. 122 123 124 125 **SEVENTH ORDER OF BUSINESS** Consideration of B.S.E. Consultants, Inc. 126 **Work Authorization 12** 127 128 Mr. Wrathell presented B.S.E. Consultants, Inc. Work Authorization 12 for preparation of

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On MOTION by Mr. Wright and seconded by Ms. Mitchell, with all in favor, B.S.E. Consultants, Inc. Work Authorization 12, was approved.

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EIGHTH ORDER OF BUSINESS

the annual Engineer's Report for the O&M assessment.

Consideration of Duda Ranches Proposal 04-950 for Canal Maintenance FY25

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Mr. Wrathell presented Duda Ranches Proposal 04-950 for Canal Maintenance for Fiscal Year 25, in the amount of \$98,530.

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142 143 On MOTION by Mr. Pokrywa and seconded by Mr. Wright, with all in favor, Duda Ranches Proposal 04-950 for Canal Maintenance for Fiscal Year 25, was approved.

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NINTH ORDER OF BUSINESS

Consideration of Goals and Objectives Reporting [HB7013 - Special Districts **Performance Measures and Standards** Reporting]

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Mr. Wrathell presented the Memorandum explaining the new requirement for special districts to develop goals and objectives annually and develop performance measures and standards to assess the achievement of the goals and objectives. Community Communication and Engagement, Infrastructure and Facilities Maintenance, and Financial Transparency and Accountability will be the key categories to focus on for Fiscal Year 2025. He presented the Performance Measures/Standards & Annual Reporting Form developed for the CDD, which explains how the CDD will meet the goals.

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Helena Agri-Enterprises, LLC Master Ground Application Agreement Α.

192 193 Mr. Pokrywa stated the date on the first page of the Agreement is not filled in. It should

be July 20, 2024, which differs from the August 5, 2024 signature page of the Agreement.

В. Brewer Paving & Development, LLC Agreement for Stormwater System Cleanout

the Engineer's Report dated August 2024, was approved.

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On MOTION by Mr. Pokrywa and seconded by Ms. Mitchell, with all in favor,

	VIERA STEWARDSHIP DISTRICT	DRAFT	August 21, 2024
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272			·
273	Secretary/Assistant Secretary	Chair/Vice Chair	

VIERA STEWARDSHIP DISTRICT

VIERA STEWARDSHIP DISTRICT BOARD OF SUPERVISORS OATH OF OFFICE

		THE STATE OF FLORIDA AND OF THE UNITE OR AN OFFICER OF VIERA STEWARDSHI	
DISTRICT AND A RECIPIENT OF	PUBLIC FUNDS AS THAT I WILL SUPPORT	SUCH EMPLOYEE OR OFFICER, DO HEREB THE CONSTITUTION OF THE UNITED STATE	Υ
AND OF THE STATE OF FLORIDA	•		
Board Supervisor			
<u>ACKN</u>	OWLEDGMENT OF O	ATH BEING TAKEN	
STATE OF FLORIDA COUNTY OF			
presence or online nota	rization on this _ , who is p as identification, and ber of the Board of S	re me before me by means of physical day of, 20, bersonally known to me or has produce is the person described in and who took the supervisors of Viera Stewardship District and oath for the purposes therein expressed	d e d
(NOTARY SEAL)			
	Notary Public, S	State of Florida	
	Print Name:		
	Commission No	o.: Expires:	
MAILING ADDRESS: ☐ Home	□ Office	County of Residence	-
Street	Phone	Fax	-
City, State, Zip	 Email .	Address	-

VIERA STEWARDSHIP DISTRICT

6

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Viera Stewardship District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 189, Florida Statutes, and pursuant to Chapter 2006-360, Laws of Florida, as amended, and situated entirely within Brevard County, Florida; and

WHEREAS, the District's Board of Supervisors desires to elect and remove Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF VIERA STEWARDSHIP DISTRICT THAT:

2025:	SECTION 1.	The following is	ring is/are elected as Officer(s) of the District effective June 17		
			is elected Chair		
			is elected Vice Chair		
			is elected Assistant Secretary		
			is elected Assistant Secretary		
			is elected Assistant Secretary		
	Felix Rodrigu	ez	is elected Assistant Secretary		
	SECTION 2.	The following O	fficer(s) shall be removed as Officer(s	s) as of June 17, 2025:	
	Tiffani Bissett	t	Assistant Secretary		
	Christopher \	Wright	Assistant Secretary		

SECTION 3 . The following price Resolution:	or appointments by the Board remain unaffected by this
Cathleen Conley	is Secretary
Craig Wrathell	is Assistant Secretary
Ernesto Torres	is Assistant Secretary
Paul Martell	is Treasurer
Craig Wrathell	is Assistant Treasurer
Jeff Pinder	is Assistant Treasurer
PASSED AND ADOPTED THIS 1	7 TH DAY OF JUNE, 2025.
ATTEST:	VIERA STEWARDSHIP DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

VIERA STEWARDSHIP DISTRICT

Viera Stewardship District ANNUAL FINANCIAL REPORT September 30, 2023

Viera Stewardship District

ANNUAL FINANCIAL REPORT

September 30, 2023

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Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

772/461-6120 // 461-1155 FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors Viera Stewardship District Brevard County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Viera Stewardship District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Viera Stewardship District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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



To the Board of Supervisors Viera Stewardship District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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



To the Board of Supervisors Viera Stewardship District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Viera Stewardship District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

December 13, 2024

Management's discussion and analysis of Viera Stewardship District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to financial statements. The Government-wide financial statements present an overall picture of the District's financial position and results of operations. The Fund financial statements present financial information for the District's major funds. The Notes to financial statements provide additional information concerning the District's finances.

The Government-wide financial statements are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances – budget and actual is provided for the District's General Fund. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities of the District are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, a reconciliation is provided from the fund financial statements to the government-wide financial statements.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total assets were exceeded by total liabilities by \$(21,908,442) (net position). Unrestricted net position for Governmental Activities was \$(5,474,998). Net investment in capital assets for Governmental Activities was \$(16,433,444).
- ♦ Governmental activities revenues totaled \$920,868 while governmental activities expenses totaled \$2,595,169.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities		
	2023	2022	
Current assets	\$ 243,432	\$ 217,600	
Restricted assets	19,432,246	1,920,827	
Capital assets	9,066,857	2,402,276	
Total Assets	28,742,535	4,540,703	
	_		
Current liabilities	1,179,404	378,709	
Non-Current liabilities	49,471,573	24,396,135	
Total Liabilities	50,650,977	24,774,844	
	_		
Net position-net investment in capital assets	(16,433,444)	116,499	
Net position-unrestricted	(5,474,998)	(20,350,640)	
Total Net Position	\$ (21,908,442)	\$ (20,234,141)	

The increase in restricted assets is related to the issuance of new long-term debt in the current year.

The increase in capital assets is related to the capital project in the current year.

The increase in current liabilities and the increase in non-current liabilities are related to the issuance of long-term debt in the current year.

The change in net investment in capital assets is mainly related to the additional debt in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

<u>Financial Analysis of the District</u> (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities		
	2023	2022	
Program Revenues Charges for services General Revenues	\$ 754,867	\$ 599,095	
Intergovernmental revenues	-	46,462	
Miscellaneous revenues	1,799	27,382	
Investment earnings	164,202	6,136	
Total Revenues	920,868	679,075	
Expenses General government Physical environment Interest and other charges Total Expenses	128,784 591,978 1,874,407 2,595,169	114,494 551,440 1,386,942 2,052,876	
Change in Net Position	(1,674,301)	(1,373,801)	
Net Position - Beginning of Year	(20,234,141)	(18,860,340)	
Net Position - End of Year	\$ (21,908,442)	\$ (20,234,141)	

The increase in charges for services was related to a budgeted increase in special assessments.

The increase in physical environment is mainly related to the increase in aquatic weed control and streetlight expenses in the current year.

The increase in interest and other charges is related to the issuance of long-term debt in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022.

	Governmental Activities			ctivities
Description	2023		2022	
Construction in progress Infrastructure Accumulated depreciation	\$	8,967,652 139,505 (40,300)	\$	2,298,421 139,505 (35,650)
Total Capital Assets (Net)	\$	9,066,857	\$	2,402,276

During the year, depreciation totaled \$4,650 and additions to construction in progress were \$6,669,231.

General Fund Budgetary Highlights

The budget exceeded actual governmental expenditures primarily because contingencies and streetlight expenditures were less than anticipated.

The September 30, 2023 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ♦ In November 2021, the District issued \$23,865,000 Special Assessment Revenue Bonds, Series 2021. The Bonds were issued to finance the cost of acquisition, installation, and equipping of a portion of the 2021 Project. As of September 30, 2023, the balance outstanding was \$23,865,000.
- ♦ In June 2023, the District issued \$25,755,000 Special Assessment Revenue Bonds, Series 2023. The Bonds were issued to finance the cost of acquisition, installation, and equipping of a portion of the 2023 Project. As of September 30, 2023, the balance outstanding was \$25,755,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Viera Stewardship District will continue to construct the Series 2023 project. The District does not expect any other economic factors to have any significant effect on the financial position of operations of the District in fiscal year 2024.

Request for Information

The financial report is designed to provide a general overview of Viera Stewardship District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Viera Stewardship District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Viera Stewardship District STATEMENT OF NET POSITION September 30, 2023

	Governmental Activities
ASSETS	
Current Assets:	
Cash	\$ 178,270
Assessments receivable	998
Due from developer	251
Due from other governments	19,980
Due from others	31,782
Prepaid expenses	12,151
Total Current Assets	243,432
Non-current Assets:	
Restricted Assets Investments	19,432,246
Capital assets, not being depreciated: Construction in progress Capital assets, being depreciated:	8,967,652
Infrastructure	139,505
Less: accumulated depreciation	(40,300)
Total Non-current Assets	28,499,103
Total Assets	28,742,535
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	15,031
Due to developer	1,349
Accrued interest	673,024
Bonds payable	490,000
Total Current Liabilities Non-Current Liabilities	1,179,404
Bonds payable, net	49,471,573
Total Liabilities	50,650,977
NET POSITION	
Net investment in capital assets	(16,433,444)
Unrestricted	(5,474,998)
Total Net Position	\$ (21,908,442)

Viera Stewardship District STATEMENT OF ACTIVITIES For the Year Ended September 30, 2023

		Program Revenues Charges for		Net (Expense) Revenues and Changes in Net Position Governmental		
Functions/Programs		Expenses		Services		ctivities
Governmental Activities						
General government	\$	(128,784)	\$	135,754	\$	6,970
Physical environment		(591,978)		619,113		27,135
Interest and other charges		(1,874,407)				(1,874,407)
Total Governmental Activities	\$	(2,595,169)	\$	754,867		(1,840,302)
	G	eneral Revenu	es:			
	Miscellaneous revenues 1,799					1,799
		Investment earnings				164,202
	Total General Revenues					166,001
	Change in Net Position					(1,674,301)
	N	Net Position - October 1, 2022				20,234,141)
	N	et Position - Se	\$ (2	21,908,442)		

Viera Stewardship District BALANCE SHEET – GOVERNMENTAL FUNDS September 30, 2023

100570	General		Debt Service		Capital Projects		Total Governmental Funds	
ASSETS	Φ.	470.070	Φ.		Φ.		Φ.	470.070
Cash	\$	178,270	\$	-	\$	-	\$	178,270
Assessments receivable		998		-		-		998
Due from developer		251		-		-		251
Due from other governments		19,980		-		-		19,980
Due from others		31,782		-		-		31,782
Due from other funds		3,190		-		-		3,190
Prepaid expenses		12,151		-		-		12,151
Restricted assets								
Investments			_	3,799,139		633,107		19,432,246
Total Assets	\$	246,622	\$	3,799,139	\$ 15,6	633,107	\$ 1	19,678,868
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES Liabilities Accounts payable Due to other funds Due to developer Total Liabilities	\$	15,031 - 1,349 16,380	\$	3,190 - 3,190	\$	- - - -	\$	15,031 3,190 1,349 19,570
Deferred inflows of resources								
Unavailable revenues		19,980		_		_		19,980
Ollavaliable revenues		19,900		<u>-</u>				19,900
Fund Balances								
Nonspendable-prepaid expenses		12,151		-		-		12,151
Restricted for debt service		-		3,795,949		-		3,795,949
Restricted for capital projects		-		-	15,6	633,107	1	5,633,107
Unassigned		198,111		-		-		198,111
Total Fund Balance		210,262		3,795,949	15,6	633,107	1	9,639,318
Total Liabilities, Deferred Inflows of								
Resources and Fund Balances	\$	246,622	\$	3,799,139	\$ 15,6	633,107	\$ 1	9,678,868

Viera Stewardship District RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES September 30, 2023

Total Governmental Fund Balances	\$ 19,639,318
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, including, construction in progress, \$8,967,652, and infrastructure, \$139,505 net of accumulated depreciation, \$(40,300), used in governmental activities are not current financial resources and therefore, are not reported	
at the fund level.	9,066,857
Liabilities, including bonds payable, \$(49,620,000), net of bond premium/discount, net, \$(341,573), are not due and payable in the current period and therefore, are not reported at the fund level.	(49,961,573)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	(673,024)
At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level.	 19,980
Net Position of Governmental Activities	\$ (21,908,442)

Viera Stewardship District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS For the Year Ended September 30, 2023

								Total	
			Debt		Capital		Governmental		
		General	Service		Pro	Projects		Funds	
Revenues									
Special assessments	\$	754,867	\$	-	\$	-	\$	754,867	
Intergovernmental revenues		26,482		-		-		26,482	
Miscellaneous revenues		2,099		-		-		2,099	
Investment earnings				70,505		93,697		164,202	
Total Revenues		783,448		70,505		93,697		947,650	
Expenditures									
Current									
General government		128,784		-		-		128,784	
Physical environment		587,328		-		-		587,328	
Capital outlay		-		-	6,6	69,231		6,669,231	
Debt Service									
Interest		-		834,258		-		834,258	
Other				730,958		-		730,958	
Total Expenses		716,112	1,	565,216	6,6	69,231		8,950,559	
Excess of revenues over/(under) expenditures		67,336	(1,	494,711)	(6,5	75,534)	((8,002,909)	
Other Financing Sources/(Uses)									
Issuance of long-term debt		-	3,	546,359	22,2	08,641	2	25,755,000	
Bond discount		-	(173,336)		-		(173,336)	
Total other financing sources/(uses)			3,	373,023	22,2	08,641	2	25,581,664	
Net change in fund balances		67,336	1,	878,312	15,6	33,107	1	7,578,755	
Fund Balances - October 1, 2022		142,926	1,	917,637	-			2,060,563	
Fund Balances - September 30, 2023	\$	210,262	\$ 3,	795,949	\$15,6	33,107	\$ 1	9,639,318	

Viera Stewardship District RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds

\$ 17.578.755

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$6,669,231, exceeded depreciation, \$(4,650), in the current year.

6,664,581

The issuance of long-term debt net of bond discount are recognized as an other financing source/(use) at the fund level, however, it increases liabilities at the government-wide level

(25,581,664)

Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.

(325,417)

Bond premium/discount is amortized as interest over the life of the associated long term debt as interest. This is the amount of the current year amortizatio.

16,226

At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level. This is the amount of the change in unavailable revenue.

(26,782)

Change in Net Position of Governmental Activities

\$ (1,674,301)

Viera Stewardship District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Special assessments Intergovernmental revenues Miscellaneous revenues	\$ 755,416 36,472 1,000	\$ 755,416 36,472 1,000	\$ 754,867 26,482 2,099	\$ (549) (9,990) 1,099
Total Revenues	792,888	792,888	783,448	(9,440)
Expenditures Current General government Physical environment Total Expenditures	164,765 628,123 792,888	164,765 628,123 792,888	128,784 587,328 716,112	35,981 40,795 76,776
Net change in fund balances	-	-	67,336	67,336
Fund Balances - October 1, 2022	61,750	61,750	142,926	81,176
Fund Balances - September 30, 2023	\$ 61,750	\$ 61,750	\$ 210,262	\$ 148,512

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Viera Stewardship District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on August 3, 2006 by Chapter 2006-360 Laws of Florida and Section 189.404, Florida Statutes as an independent special district. The District boundaries were subsequently amended by Chapter 2009-249, Laws of Florida. The District was established for the purposes of planning, financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, financing and providing community infrastructure and services within the District. The District is governed by a five-member Board of Supervisors, who are elected for terms of four years. The District operates within the criteria established by Chapter 189, Florida Statutes.

As required by GAAP, these financial statements present the Viera Stewardship District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include separate columns for the governmental and business-type activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues include charges for services, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 90 days of the end of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

3. Basis of Presentation

a. Governmental Major Funds

<u>General Fund</u> – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

<u>Debt Service Fund</u> – Accounts for debt service requirements to retire certain special assessment revenue bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the special assessment revenues and pledged funds.

<u>Capital Projects Fund</u> – Accounts for the proceeds from long-term debt issued for the acquisition or construction of major infrastructure within the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as general obligation bonds, due to developer and accrued compensated absences be reported in the governmental activities column in the government-wide statement of net position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

- 1. Direct obligations of the United States Treasury;
- 2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
- 3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
- 4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

b. Capital Assets

Capital assets, which include construction in progress and infrastructure, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure 30 years

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

c. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 189, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

e. Unamortized Bond Premium/Discount

Bond premium/discounts are presented on the government-wide financial statements. The costs are amortized over the life of the debt using the straight-line method. For financial reporting, the unamortized bond premium/discount is netted against the applicable long-term debt.

NOTE B - CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. The District does, however, follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$422,885 and the carrying value was \$178,270. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

NOTE B - CASH AND INVESTMENTS (CONTINUED)

Investments

As of September 30, 2023, the District had the following investments and maturities:

Investments	Maturities	Fair Value
First American Government Obligation Fund	24 days*	\$ 19,432,246

^{*} Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

As of September 30, 2023, the District's investment in First American Government Obligation Fund is a Level 1 asset.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in First American Government Obligation Fund was rated AAAm by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligations Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C - SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2022-2023 fiscal year were levied in October 2022. All special assessments are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material taxes receivable at fiscal year end.

NOTE D - CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
Governmental Activities:				
Capital assets				
Construction in progress	\$ 2,298,421	\$ 6,669,231	\$ -	\$ 8,967,652
Infrastructure	139,505	-	-	139,505
Less accumulated depreciation for:				
Infrastructure	(35,650)	(4,650)		(40,300)
Governmental Activities Capital Assets	\$ 2,402,276	\$ 6,664,581	\$ -	\$ 9,066,857

Depreciation of \$4,650 was charged to physical environment.

NOTE E - LONG-TERM DEBT

The following is a summary of activity in the long-term debt account group of the District for the period ended September 30, 2023:

Long-term debt at October 1, 2022	\$ 23,865,000
Issuance of long-term debt	 25,755,000
Long-term debt at September 30, 2023	\$ 49,620,000
Bond premium, net	513,768
Bond discount, net	 (172,195)
Bonds Payable, Net at September 30, 2023	\$ 49,961,573

NOTE E - LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Special Assessment Revenue Bonds

\$23,865,000 Special Assessment Revenue Bonds, Series 2021 due in annual principal installments, beginning May 1, 2024. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2022, at rates ranging from 2.30% to 4.00% with a maturity date of May 1, 2053. Current portion is \$490,000. \$23,865,000 \$25,755,000 Special Assessment Revenue Bonds, Series 2023 due in annual principal installments, beginning May 1, 2025. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2023, at rates ranging from 4.60% to 5.50% with a maturity date of May 1, 2054.

 Bonds payable
 \$ 49,620,000

 Bonds premium, net
 513,768

 Bond discount, net
 (172,195)

 Bonds Payable, Net
 \$ 49,961,573

The annual requirements to amortize the principal and interest of the bonded debt outstanding as of September 30, 2023 are as follows:

Year Ending September 30,	F	Principal Interest Total		Interest		Total	
2024	\$	490,000	\$	1,907,186		\$	2,397,186
2025		875,000		2,187,843			3,062,843
2026		910,000		2,159,093			3,069,093
2027		940,000		2,129,078			3,069,078
2028		975,000		2,095,288			3,070,288
2029-2033		5,440,000		9,919,653			15,359,653
2034-2038		6,625,000		8,766,965			15,391,965
2039-2043		8,195,000		7,245,252			15,440,252
2044-2048		10,340,000		5,164,425			15,504,425
2049-5053		13,145,000		2,426,000			15,571,000
2054		1,685,000		92,675			1,777,675
Totals	\$	49,620,000	\$	44,093,458		\$	93,713,458
					=		· · · · · · · · · · · · · · · · · · ·

NOTE E - LONG-TERM DEBT (CONTINUED)

Significant Bond Provisions

The Series 2021 and 2023 Bonds are subject to optional redemption prior to maturity at the option of the District, in whole or in part, on any day on or after May 1, 2031 and May 1, 2033 at the redemption price of the principal amount of the Series 2021 Bonds or portions thereof to be redeemed together with accrued interest at the redemption date. The Series 2021 and 2023 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the respective Bond Registrar if certain events occurred as outlined in the respective Trust Indenture.

The Trust Indentures established certain amounts be maintained in a reserve account. In addition, the Trust Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, are as follows:

 Series 2021 and 2023 Reserve Fund – The Series 2021 and 2023 Reserve Account was funded from the proceeds of the Series 2021 and 2023 Bonds in an amount equal to fifty percent of the maximum annual debt service requirement for all outstanding Series 2021 and 2023 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	_	Reserve Balance	-	Reserve quirement
Series 2021 Special Assessment Revenue Bonds	\$	660,753	\$	660,753
Series 2023 Special Assessment Revenue Bonds	\$	867,670	\$	867,670

NOTE F - RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage during the last three years.

NOTE G - RELATED PARTY TRANSACTIONS

All voting members of the Board of Supervisors are employed by the Developer or a related entity. The District received \$126,462 in assessments from the Developer for the year ended September 30, 2023.

NOTE H - ECONOMIC DEPENDENCY

The Developer or a related entity owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer or a related entity, the loss of which could have a material adverse effect on the District's operations



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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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

To the Board of Supervisors Viera Stewardship District Brevard County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Viera Stewardship District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

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

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

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



To the Board of Supervisors Viera Stewardship District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

December 13, 2024

Fort Pierce, Florida



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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MANAGEMENT LETTER

To the Board of Supervisors Viera Stewardship District Brevard County, Florida

Report on the Financial Statements

We have audited the financial statements of the Viera Stewardship District as of and for the year ended September 30, 2023, and have issued our report thereon dated December 13, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 13, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following findings or recommendation were made in the preceding financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Viera Stewardship District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Viera Stewardship District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



To the Board of Supervisors Viera Stewardship District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Viera Stewardship District. It is management's responsibility to monitor the Viera Stewardship District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2023.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Viera Stewardship District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$85,810
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: The District spent \$6,669,231 on the Series 2023 Project.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.



To the Board of Supervisors Viera Stewardship District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Viera Stewardship District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund, \$12.73 \$135.40.
- 2) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$754,867.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Bonds outstanding as of September 30, 2023, were Series 2021 \$23,865,000 matures May 2053 and Series 2023, \$27,755,000 maturing May 2054.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

Purpose of this Letter

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

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

December 13, 2024



Certified Public Accountants PL

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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors Viera Stewardship District Brevard County, Florida

We have examined Viera Stewardship District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Viera Stewardship District's compliance with those requirements. Our responsibility is to express an opinion on Viera Stewardship District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Viera Stewardship District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Viera Stewardship District's compliance with the specified requirements.

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

Berger, Toombs, Elam, Gaines & Frank Certified Public Accountants PL

Fort Pierce, Florida

December 13, 2024

VIERA STEWARDSHIP DISTRICT

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

WHEREAS, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT;

- 1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and
- 2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 17th day of June, 2025.

ATTEST:	VIERA STEWARDSHIP DISTRICT				
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors				

VIERA STEWARDSHIP DISTRICT

8

VIERA STEWARDSHIP DISTRICT PROPOSED BUDGET FISCAL YEAR 2026

VIERA STEWARDSHIP DISTRICT TABLE OF CONTENTS

Description	Page Number(s)
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Proposed Assessments	13

VIERA STEWARDSHIP DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2025	3/31/2025	9/30/2025	Projected	FY 2026
REVENUES				•	
Assessment levy - gross	\$ 964,350				\$ 994,277
Allowable discounts	(38,574)				(39,771)
Assessment levy - net	925,776	\$ 872,319	\$ 55,536	\$ 927,855	954,506
Assessment levy - off-roll	93,436	-	91,401	91,401	160,144
Canal maintenance agreement Viera East CDD 1	9,990	9,989	1	9,990	9,999
Canal maintenance agreement Central Viera CA	26,482	23,956	2,526	26,482	26,506
Interest	500	-	200	200	500
Miscellaneous	-	300	-	300	-
Total revenues	1,056,184	906,564	149,664	1,056,228	1,151,655
EXPENDITURES					
Professional & administrative					
Supervisors	5,383	-	5,383	5,383	3,445
Management/recording/accounting	48,000	24,000	24,000	48,000	48,000
Legal	30,000	12,752	17,248	30,000	30,000
Engineering	10,000	1,938	7,500	9,438	10,000
Ecologist	15,000	8,303	5,500	13,803	15,000
Trustee	-	4,246	-	4,246	-
Audit	6,700	4,450	2,250	6,700	6,700
Dissemination agent: series 2021	1,000	500	500	1,000	1,000
Dissemination agent: series 2023	1,000	500	500	1,000	1,000
DSF accounting: series 2021	5,000	2,500	2,500	5,000	5,000
DSF accounting: series 2023	5,000	2,500	2,500	5,000	5,000
Trustee: series 2021	5,000	-	-	-	5,000
Trustee: series 2023	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation: series 2021	500	-	500	500	500
Arbitrage rebate calculation: series 2023	500	-	500	500	500
Insurance	12,500	12,637	-	12,637	14,717
Legal advertising	3,000	-	1,700	1,700	3,000
Printing & binding	100	50	50	100	100
Telephone	100	50	50	100	100
Postage	250	10	240	250	250
Annual special district fee	175	175	-	175	175
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	-	210	210	210
Contingencies / bank charges	900	-	900	900	1,500
Property appraiser	3,091	-	-	-	3,170
Property taxes	-	85	-	85	-
Tax collector	19,287	17,420	-	17,420	19,886
Contingency	19,934	579	5,000	5,579	19,934
Total professional & administrative	198,335	93,900	81,531	175,431	199,892

VIERA STEWARDSHIP DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2026

Proposed Budget hrough vibrough sudget hrough sudget hrough sudget hrough sudget hrough sudget hrough sudget hrough sudget su			Fiscal Ye	ear 2025		
Field Management Operations FY 2025 3/31/2025 9/30/2025 Projected FY 2026 Field manager 10,000 2.500 2.500 5,000 5,000 O&M accounting 5,000 2,500 2,500 5,000 5,000 Total field management operations 15,000 2,500 2,500 5,000 5,000 Maintenance - Platted Lots/Subdivision 296,748 146,414 150,334 296,748 318,778 Maintenance: PCT area, Natural, VWP Stage 2 & 3 64,900 10,000 54,900 64,900 34,900 Street lighting 280,600 10,930 115,000 224,930 296,457 Contingency: subdivision 3,000 2,125 875 3,000 3,000 Total maintenance - Platted lots/subdivisions 591,148 288,499 321,109 589,578 703,135 Welland/habitat maintenance VWP, Stage 1 38,095 10,830 127,265 138,095 139,095 Ecologist: monitoring & miscellaneous 13,000 1 148,000 148,000 6		Adopted	Actual	Projected	Total	Proposed
Field Management Operations Field manager 10,000 2,500 2,500 5,000 5,000 Total field management operations 15,000 2,500 2,500 5,000 5,000 Maintenance - Platted Lots/Subdivision Drainage system and ponds 296,748 146,414 150,334 296,748 318,778 Maintenance: PCT area, Natural, VWP Stage 2 & 3 64,900 10,000 54,900 64,900 84,900 Street lighting 226,500 109,930 115,000 224,930 296,457 Contingency: subdivision 3,000 2,125 875 3,000 3,000 Total maintenance - platted lots/subdivisions 591,148 286,469 321,109 589,578 703,135 Maintenance - Environmental (District-wide) Canals: aquatic weed control & maintenance 138,095 10,830 127,265 138,095 139,095 Ecologist: monitoring & miscellaneous 13,000 - 13,000 13,000 13,000 13,000 13,000 13,000 148,000 148,000 149		Budget	through	through	Actual &	Budget
Field manager 10,000 2,500 2,500 5,000 5,000 Total field management operations 15,000 2,500 2,500 5,000 5,000 Maintenance - Platted Lots/Subdivision Platted Lots/Subdivision Drainage system and ponds 296,748 146,414 150,334 296,748 318,778 Maintenance: PCT area, Natural, VWP Stage 2 & 3 64,900 10,000 54,900 64,900 84,900 Street lighting 226,500 109,930 115,000 224,930 296,478 Contingency: subdivision 3,000 2,125 875 3,000 3,000 Total maintenance - platted lots/subdivisions 591,148 268,469 321,109 589,578 703,135 Maintenance - Environmental (District-wide) Condition maintenance will amaintenance will a		-	•	-	Projected	-
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Drainage system and ponds 296,748 146,414 150,334 296,748 318,778 Maintenance: PCT area, Natural, VWP Stage 2 & 3 64,900 10,000 54,900 64,900 84,900 Street lighting 226,500 109,930 115,000 224,930 296,457 Contingency: subdivision 3,000 2,125 875 3,000 3,000 Total maintenance - platted lots/subdivisions 591,148 268,469 321,109 589,578 703,135 Maintenance - Environmental (District-wide) Canals: aquatic weed control & maintenance 138,095 10,830 127,265 138,095 139,095 Ecologist: monitoring & miscellaneous 13,000 - 13,000 13,000 13,000 13,000 13,000 13,000 13,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 130,000 148,000 148,000 148,000 148,000	Maintenance - Platted Lots/Subdivision					
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Street lighting 226,500 109,930 115,000 224,930 296,457 Contingency: subdivision 3,000 2,125 875 3,000 3,000 Total maintenance - platted lots/subdivisions 591,148 268,469 321,109 589,578 703,135 Maintenance - Environmental (District-wide) 268,469 321,109 589,578 703,135 Canals: aquatic weed control & maintenance 138,095 10,830 127,265 138,095 139,095 Ecologist: monitoring & miscellaneous 13,000 - 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 16,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 148,000 148,000 148,000 100,000 100,000 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 9,000 40,000 4,000 40,000 40,000 40,000						
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Canals: aquatic weed control & maintenance 138,095 10,830 127,265 138,095 139,095 Ecologist: monitoring & miscellaneous 13,000 - 13,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 148,000 148,000 148,000 100,000 100,000 15,000 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 9,000 64,500 20,000 20,000 64,500 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 1,157,334 1,258,122 1,186,578 425,429 731,905	•			321,109		
Canals: aquatic weed control & maintenance 138,095 10,830 127,265 138,095 139,095 Ecologist: monitoring & miscellaneous 13,000 - 13,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 148,000 148,000 148,000 100,000 100,000 15,000 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 9,000 64,500 20,000 20,000 64,500 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 1,157,334 1,258,122 1,186,578 425,429 731,905	Maintananca Environmental (District wide)					
Ecologist: monitoring & miscellaneous 13,000 - 13,000 13,000 13,000 Wetland/habitat maintenance VWP, Stage 1 6,000 - 6,000 6,000 6,000 Wetland/habitat maintenance VWP, Stage 2 148,000 - 148,000 148,000 100,000 Wetland/habitat maintenance VWP, Stage 3 - - - - - 15,000 Surrowing owl easement maintenance 8,500 - 8,500 8,500 8,500 Rescribed fire 64,500 - 20,000 20,000 64,500 Contingency: district-wide 4,000 - 4,000 4,000 4,000 Uncoded Expenses (Canal Repair) - 49,730 - 49,730 - 49,730 - Total maintenance - environmental (District-wide) 382,095 60,560 326,765 387,325 350,095 Total expenditures 1,186,578 425,429 731,905 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) Assigned 3 months working capital 122,914 122,914 106,467 106,467 - - - - - - - - -	· · · · · · · · · · · · · · · · · · ·	139 005	10.930	127 265	139 005	120 005
Wetland/habitat maintenance VWP, Stage 1 6,000 - 6,000 6,000 6,000 Wetland/habitat maintenance VWP, Stage 2 148,000 - 148,000 148,000 100,000 Wetland/habitat maintenance VWP, Stage 3 - - - - - - 15,000 Burrowing owl easement maintenance 8,500 - 8,500 8,500 8,500 8,500 Prescribed fire 64,500 - 20,000 20,000 64,500 Contingency: district-wide 4,000 - 4,000 4,000 4,000 4,000 4,000 4,000 4,000 - 49,730 - 49,730 - 49,730 - - 49,730 - 49,730 - 49,730 - - 4,000 4,000 - 4,000 4,000 4,000 - 4,000 4,000 - 4,000 - 4,000 - 4,000 - 4,000 - 4,000 - 4,000 - 4,000 <	•				,	
Wetland/habitat maintenance VWP, Stage 2 148,000 - 148,000 148,000 100,000 Wetland/habitat maintenance VWP, Stage 3 - - - - - 15,000 Burrowing owl easement maintenance 8,500 - 8,500 8,500 8,500 Prescribed fire 64,500 - 20,000 20,000 64,500 Contingency: district-wide 4,000 - 4,000 4,000 4,000 4,000 4,000 4,000 4,000 - 49,730 - - - - 49,730 - - - - - 382,095 60,560 326,765 387,325 350,095 - - - - 49,730 - </td <td></td> <td>•</td> <td>-</td> <td>•</td> <td>,</td> <td></td>		•	-	•	,	
Wetland/habitat maintenance VWP, Stage 3 - - - - - 15,000 Burrowing owl easement maintenance 8,500 - 8,500 8,500 8,500 Prescribed fire 64,500 - 20,000 20,000 64,500 Contingency: district-wide 4,000 - 4,000 4,000 4,000 Uncoded Expenses (Canal Repair) - 49,730 - 49,730 - Total maintenance - environmental (District-wide) 382,095 60,560 326,765 387,325 350,095 Total expenditures 1,186,578 425,429 731,905 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) 43 122,914 122,914 106,467 106,467 - Assigned 3 - - - <td< td=""><td>•</td><td></td><td>-</td><td></td><td></td><td></td></td<>	•		-			
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Prescribed fire 64,500 - 20,000 20,000 64,500 Contingency: district-wide 4,000 - 4,000 4,000 4,000 Uncoded Expenses (Canal Repair) - 49,730 - 49,730 - Total maintenance - environmental (District-wide) 382,095 60,560 326,765 387,325 350,095 Total expenditures 1,186,578 425,429 731,905 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) Assigned 3 months working capital 122,914 122,914 106,467 106,467 - Disaster -	·	9.500	-	9 500	9 500	
Contingency: district-wide 4,000 - 4,000 2,000 20,005 326,765 387,325 350,095 350,095 350,095 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 <t< td=""><td>•</td><td>•</td><td>-</td><td>•</td><td>,</td><td></td></t<>	•	•	-	•	,	
Uncoded Expenses (Canal Repair) - 49,730 - 49,730 - Total maintenance - environmental (District-wide) 382,095 60,560 326,765 387,325 350,095 Total expenditures 1,186,578 425,429 731,905 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) Assigned 3 months working capital 122,914 122,914 106,467 106,467 - Disaster - - - - - - Unassigned - 565,794 - - - -			-			
Total maintenance - environmental (District-wide) 382,095 60,560 326,765 387,325 350,095 Total expenditures 1,186,578 425,429 731,905 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) 481,135 4		4,000	40.720	4,000		4,000
Total expenditures 1,186,578 425,429 731,905 1,157,334 1,258,122 Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) 48signed 3 months working capital 122,914 122,914 106,467 106,467 - Disaster		393,005		206 765		350 005
Excess/(deficiency) of revenues over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) 48signed 122,914 122,914 106,467 106,467 - Disaster	,					
over/(under) expenditures (130,394) 481,135 (582,241) (101,106) (106,467) Fund balance - beginning (unaudited) 253,308 207,573 688,708 207,573 106,467 Fund balance - ending (projected) 481,135 688,708 207,573 106,467 Assigned 122,914 122,914 106,467 106,467 - Disaster - - - - - - Unassigned - 565,794 - - - -	i otai expenditures	1,186,578	425,429	731,905	1,157,334	1,258,122
Fund balance - beginning (unaudited) Assigned 3 months working capital Disaster Unassigned 253,308 207,573 688,708 207,573 106,467 122,914 122,914 106,467	` • • • • • • • • • • • • • • • • • • •					
Fund balance - ending (projected) Assigned 3 months working capital Disaster Unassigned 122,914 122,914 106,467	over/(under) expenditures	(130,394)	481,135	(582,241)	(101,106)	(106,467)
Assigned 3 months working capital 122,914 122,914 106,467 106,467 - Unassigned - 565,794		253,308	207,573	688,708	207,573	106,467
3 months working capital 122,914 122,914 106,467 106,467 - Disaster - - - - - Unassigned - 565,794 - - -	- · · · · · · · · · · · · · · · · · · ·					
Disaster -<		122,914	122,914	106,467	106,467	_
Unassigned	• .	-	-	-	-, - -	_
		-	565,794	_	_	_
	•	\$ 122,914		\$ 106,467	\$ 106,467	\$ -

VIERA

STEWARDSHIP DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES

Supervisors

eupor vicoro	Ψ 0,110
Each supervisor shall be entitled to receive an amount not to exceed \$200 per board meeting, not to exceed \$4,800 per year per supervisor, or an annual amount established by the electors at	
a referendum.	
Management/recording/accounting	48,000
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and, operate and maintain the assets of the community.	
Legal	30,000
KE Law Group, PLLC. provides on-going general counsel and legal representation. These	00,000
Engineering	10,000
BSE Consulting provides a broad array of engineering, consulting and construction services to	10,000
the District, which assists in crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Ecologist	15,000
The District is required, pursuant to the Development Order, to retain and fund an independent environmental biologist or ecologist as a member of the District's staff, to provide independent scientific advice and recommendations regarding scientific issues that relate to the implementation of the Habitat Management Plan and the achievement of the goals and objectives of the Habitat Management Plan within the Viera Wilderness Park. Zev Cohen & Associates serves as the environmental professional.	10,000
Audit	6,700
The District is required to undertake an independent examination of its books, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the rules of the Auditor General. Berger, Tombs, Elam, Gaines & Frank conducts the District audit.	-,
Dissemination agent: series 2021	1,000
Dissemination agent: series 2023	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities & Exchange Act of 1934. Wrathell, Hunt and Associates, LLC serves as the dissemination agent.	
DSF accounting: series 2021	5,000
DSF accounting: series 2023	5,000
Wrathell, Hunt and Associates, LLC provides assessment roll services, which include preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments.	
Trustee: series 2021	5,000
Trustee: series 2023	5,000
US Bank National Association serves as Trustee, Paying Agent and Bond Registrar for the bonds.	

\$

3,445

VIERA

STEWARDSHIP DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)

EXI ENDITORES (continued)	
Arbitrage rebate calculation: series 2021	500
Arbitrage rebate calculation: series 2023	500
Insurance	14,717
The District carries public officials and general liability insurance with policies written by Florida Insurance Alliance.	
Legal advertising	3,000
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Printing & binding	100
Letterhead, envelopes, copies, agenda packages, etc.	
Telephone	100
Postage	250
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Website hosting & maintenance	705
Website enhancement and ADA website compliance.	
Website ADA compliance	210
Contingencies / bank charges	1,500
Bank charges and other miscellaneous expenses incurred during the year.	,
Property appraiser	3,170
Monies due for roll maintenance	,
Tax collector	19,886
Monies due for tax collections	•
Contingency	19,934
Field Management Operations	
O&M accounting	5,000
Accounting activities related to the processing of payments to vendors, suppliers, and contractors related to field management operations.	
Maintenance - Platted Lots/Subdivision	
Drainage system and ponds	318,778
The District has an agreement with ECOR Industries for the maintenance of stormwater lakes, including aquatic weed and hydrilla control, as well as routine inspections. The associated fees reflect the maintenance needs for all current and anticipated ponds expected to be turnover to VSD during FY26. A phased turnover is anticipated throughout FY26 for ponds located in Pangea Park, Laurisa, Del Webb, Aripeka, and Farallon Fields.	,

VIERA STEWARDSHIP DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued)

Maintenance: PCT area, Natural, VWP Stage 2 & 3

84,900

The District has a contract with ECOR Industries for maintenance of natural areas with quarterly fees of \$2,230 totaling \$8,920 annually, maintenance of natural areas in Adelaide (northwest corner) with quarterly fees of \$1,400 totaling \$5,600 annually, maintenance of the VWP Stage 2 Natural Areas with quarterly fees of \$1,250 totaling \$5,000 annually. Hand trimming and thinning will be performed by ECOR Industries on the Preferred Cover Type (PCT) tree canopy area. Hand trimming, thinning, mechanical mulching will be performed by Tropic-Care approximately 4 acres per year in the PCT area, \$2,500 per acre totaling \$10,000. Chemical spraying will be performed by ECOR Industries on the PCT areas with quarterly fees of \$8,845 totaling \$35,380 annually. Conservation easement sraying VWP Stage 3 natural areas \$5,000. VWP Stage 3 ADS totalling \$15,000 annually. For a total amount \$84,900

Street lighting

296,457

The District leases street lights from Florida Power & Light. Monthly lease and electrical costs are based on historical figures (666 existing streetlights) and projecting a total of 156 coming online Aripeka PH5&6, Atlin Cove PH1, 2, 3, Farallon Fields PH1 - 6, Reling Park South PH 4 - 6.

Contingency: subdivision

3,000

This category includes any unforeseen maintenance or expenses within platted lots not listed above that may be incurred within the fiscal year.

Maintenance - Environmental (District-wide)

Canals: aquatic weed control & maintenance

139,095

The community canals require aquatic weed control (herbicide applications and mechanical cleaning) and mowing, as well as any unscheduled or emergency repairs to the community canals. Aquatic weed control of the Two Mile Canal provided by Ecor Industries on a quarterly basis at a fee of \$1,150 per quarter totaling \$4,600 annually. Nautique dosing in the Two Mile Canal provided by Ecor Industries on a bi-monthly basis at \$1,800 per treatment totaling \$10,800 annually. Quarterly mowing of the community canal in Strom Park provided by Tropic-Care of Florida at a fee of \$2,700 per quarter totaling \$10,800 annually. Quarterly mowing of the Adelaide north canal provided by Tropic-Care of Florida at a fee of \$2,600 per quarter totaling \$10,400 annually. Canal maintenance provided by A. Duda & Sons in the estimated amount of \$99,995. Contingency of \$2,500 for erosion, emergency repairs, and other mowing as needed. Per Canal Maintenance Agreement dated February 28,2019, the Viera East CDD (10%), Central Viera Community Association (26.51%), and Viera Stewardship District (63.49%) cost share the \$99,985 canal maintenance service expense provided by A. Duda & Sons.

Ecologist: monitoring & miscellaneous

13,000

The District's Ecologist will perform the baseline annual monitoring event, and compile/submit a monitoring report to the U.S. Army Corps of Engineers for Viera Wilderness Park (VWP) Stage 3 mitigation area, and perform various inspections of Villages 1 and 2 PCT management areas. The District Ecologist will update the Preferred Cover Types (PCT) Management Plan on an annual basis and coordinate with contractors to perform land management of within the priority PCT habitats in Village 1 and 2. The District Ecologist also responds to miscellaneous requests for wildlife and tree management throughout the VSD on an as needed basis.

VIERA STEWARDSHIP DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES (continued) Wetland/habitat maintenance VWP, Stage 1 6,000 ZCA will provide reconnaissance level monitoring yearly, at an estimated cost NTE \$6,000 to provide direction for targeted chemical application. Maintenance includes chemical application of exotic invasive species such as cogon grass and Brazilian pepper within the Conservation District. This will be provided by Helena Agri-Enterprises LLC as directed by the Environmental Professional (Zev Cohen & Associates, Inc.) Maintenance of the Viera Wilderness Park is prescribed in the Annual Utilization Program (AUP). Wetland/habitat maintenance VWP, Stage 2 100,000 Maintenance of the Viera Wilderness Park is provided by ADS as prescribed in the Annual Utilization Program (AUP). Includes mechanical removal and mulching of Brazilian pepper in VWP Stage 2 Mowing/mulching and tractor spraying for cogon grass. Wetland/habitat maintenance VWP. Stage 3 15.000 Maintenance of the Viera Wilderness Park is provided by ADS to prescribed in the Annual Utilization Program (AUP). Services include mechanical mulching and removal of Brazilian pepper in VWP Stage 3 (Conservation District) at a cost of \$2,000 per week for 5 weeks totalling \$10,000. Mowing/mulch and tractor spraying for cogon grass in Conservation District at a cost of \$1,250 per week for 4 weeks totaling \$5,000. □ Burrowing owl easement maintenance 8,500 The District anticipates having to maintain this preserve area for the following items: Maintenance of VBOP (222 acres) at a cost of \$7.500. · Reconnaissance level monitoring of the three burrowing owl preserves and information reporting by the environmental professional at a cost of \$1,000. Prescribed fire 64,500 One quarter (approximately 400 acres) of the approximately 2,000 acre Conservation District will be burned each year for a 5 - year burn rotation. Services will include pre-planning, site preparation, and burn day support (approximately \$150/acre). Some coordination with ADS will be required for fire breaks and land management prior to burn days. Approximately 30 total miles of fire line disking at \$150/mile for a total of \$4,500, performed by ADS. Contingency: district-wide 4,000 This category includes any unforeseen maintenance or expenses within the District not listed

above that may be incurred within the fiscal year.

Total expenditures

\$ 1,258,122

VIERA STEWARDSHIP DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2021 FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2025	3/31/2025	9/30/2025	Projected	FY 2026
REVENUES					
Assessment levy: on-roll	\$ 1,406,108				\$ 1,406,108
Allowable discounts (4%)	(56,244)				(56,244)
Net assessment levy - on-roll	1,349,864	\$ 1,269,069	\$ 80,795	1,349,864	1,349,864
Interest		27,038		-	
Total revenues	1,349,864	1,296,107	80,795	1,349,864	1,349,864
EXPENDITURES					
Debt service					
Principal	500,000	-	500,000	500,000	515,000
Interest	822,988	411,493	411,495	822,988	811,488
Tax collector	28,122	25,343	-	25,343	28,122
Total expenditures	1,351,110	436,836	911,495	1,348,331	1,354,610
Excess/(deficiency) of revenues					
over/(under) expenditures	(1,246)	859,271	(830,700)	1,533	(4,746)
Fund balance:					
Net increase/(decrease) in fund balance	(1,246)	859,271	(860,517)	1,533	(4,746)
Beginning fund balance (unaudited)	1,167,425	1,211,355	(43,930)	1,211,355	1,212,888
Ending fund balance (projected)	\$1,166,179	\$ 2,070,626	\$ (904,447)	\$ 1,212,888	1,208,142
Use of fund balance:					
Debt service reserve account balance (req	uired)				(660,753)
Interest expense - November 1, 2026	/				(399,821)
Projected fund balance surplus/(deficit) as	of September 3	0. 2026			\$ 147,568

VIERA STEWARDSHIP DISTRICT SERIES 2021 AMORTIZATION SCHEDULE

			Bond		Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/25			405,743.75	405,743.75	22,875,000.00
05/01/26	515,000.00	2.300%	405,743.75	920,743.75	22,360,000.00
11/01/26			399,821.25	399,821.25	22,360,000.00
05/01/27	525,000.00	2.800%	399,821.25	924,821.25	21,835,000.00
11/01/27			392,471.25	392,471.25	21,835,000.00
05/01/28	540,000.00	2.800%	392,471.25	932,471.25	21,295,000.00
11/01/28			384,911.25	384,911.25	21,295,000.00
05/01/29	555,000.00	2.800%	384,911.25	939,911.25	20,740,000.00
11/01/29			377,141.25	377,141.25	20,740,000.00
05/01/30	575,000.00	2.800%	377,141.25	952,141.25	20,165,000.00
11/01/30			369,091.25	369,091.25	20,165,000.00
05/01/31	590,000.00	2.800%	369,091.25	959,091.25	19,575,000.00
11/01/31			360,831.25	360,831.25	19,575,000.00
05/01/32	605,000.00	3.125%	360,831.25	965,831.25	18,970,000.00
11/01/32			351,378.13	351,378.13	18,970,000.00
05/01/33	625,000.00	3.125%	351,378.13	976,378.13	18,345,000.00
11/01/33			341,612.50	341,612.50	18,345,000.00
05/01/34	645,000.00	3.125%	341,612.50	986,612.50	17,700,000.00
11/01/34			331,534.38	331,534.38	17,700,000.00
05/01/35	665,000.00	3.125%	331,534.38	996,534.38	17,035,000.00
11/01/35			321,143.75	321,143.75	17,035,000.00
05/01/36	690,000.00	3.125%	321,143.75	1,011,143.75	16,345,000.00
11/01/36			310,362.50	310,362.50	16,345,000.00
05/01/37	710,000.00	3.125%	310,362.50	1,020,362.50	15,635,000.00
11/01/37			299,268.75	299,268.75	15,635,000.00
05/01/38	730,000.00	3.125%	299,268.75	1,029,268.75	14,905,000.00
11/01/38			287,862.50	287,862.50	14,905,000.00
05/01/39	755,000.00	3.125%	287,862.50	1,042,862.50	14,150,000.00
11/01/39			276,065.63	276,065.63	14,150,000.00
05/01/40	780,000.00	3.125%	276,065.63	1,056,065.63	13,370,000.00
11/01/40			263,878.13	263,878.13	13,370,000.00
05/01/41	805,000.00	3.125%	263,878.13	1,068,878.13	12,565,000.00
11/01/41			251,300.00	251,300.00	12,565,000.00
05/01/42	835,000.00	4.000%	251,300.00	1,086,300.00	11,730,000.00
11/01/42			234,600.00	234,600.00	11,730,000.00
05/01/43	865,000.00	4.000%	234,600.00	1,099,600.00	10,865,000.00
11/01/43			217,300.00	217,300.00	10,865,000.00
05/01/44	900,000.00	4.000%	217,300.00	1,117,300.00	9,965,000.00
11/01/44			199,300.00	199,300.00	9,965,000.00
05/01/45	940,000.00	4.000%	199,300.00	1,139,300.00	9,025,000.00

VIERA STEWARDSHIP DISTRICT SERIES 2021 AMORTIZATION SCHEDULE

					Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/45			180,500.00	180,500.00	9,025,000.00
05/01/46	975,000.00	4.000%	180,500.00	1,155,500.00	8,050,000.00
11/01/46			161,000.00	161,000.00	8,050,000.00
05/01/47	1,015,000.00	4.000%	161,000.00	1,176,000.00	7,035,000.00
11/01/47			140,700.00	140,700.00	7,035,000.00
05/01/48	1,060,000.00	4.000%	140,700.00	1,200,700.00	5,975,000.00
11/01/48			119,500.00	119,500.00	5,975,000.00
05/01/49	1,100,000.00	4.000%	119,500.00	1,219,500.00	4,875,000.00
11/01/49			97,500.00	97,500.00	4,875,000.00
05/01/50	1,145,000.00	4.000%	97,500.00	1,242,500.00	3,730,000.00
11/01/50			74,600.00	74,600.00	3,730,000.00
05/01/51	1,195,000.00	4.000%	74,600.00	1,269,600.00	2,535,000.00
11/01/51			50,700.00	50,700.00	2,535,000.00
05/01/52	1,240,000.00	4.000%	50,700.00	1,290,700.00	1,295,000.00
11/01/52			25,900.00	25,900.00	1,295,000.00
05/01/53	1,295,000.00	4.000%	25,900.00	1,320,900.00	-
Total	22,875,000.00		14,452,035.00	37,327,035.00	

VIERA STEWARDSHIP DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2023 FISCAL YEAR 2026

	Fiscal Year 2025				
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2025	3/31/2025	9/30/2025	Projected	FY 2026
REVENUE					
Assessment levy - gross	\$ 669,766				\$ 930,674
Allowable discounts (4%)	(26,791)				(37,227)
Assessment levy - net	642,975	\$ 696,519	\$ 44,342	\$ 740,861	893,447
Assessment levy: off-roll	1,105,758	-	1,009,911	1,009,911	860,504
Interest		30,206		30,206	
Total revenue	1,748,733	726,725	1,054,253	1,780,978	1,753,951
EXPENDITURES					
Debt service					
Principal	375,000	-	375,000	375,000	395,000
Principal Prepayment	-	-	10,000	10,000	· <u>-</u>
Interest	1,364,855	682,428	682,427	1,364,855	1,347,100
Total expenditures	1,739,855	682,428	1,067,427	1,749,855	1,742,100
Other fees & charges					
Property appraiser & tax collector	13,395	_	14,817	14,817	18,613
Total other fees & charges	13,395		14,817	14,817	18,613
Total expenditures	1,753,250	682,428	1,082,244	1,764,672	1,760,713
Net increase/(decrease) in fund balance	(4,517)	44,297	(27,991)	16,306	(6,762)
Beginning fund balance (unaudited)	1,652,436	1,664,892	1,709,189	1,664,892	1,681,198
Ending fund balance (projected)	\$1,647,919	\$ 1,709,189	\$1,681,198	\$ 1,681,198	1,674,436
,	* 1,0 11,0 10	+ 1,1 33,130	+ 1,00 1,100	+ 1,001,100	.,,
Use of fund balance:					
Debt service reserve account balance (required)					(867,670)
Interest expense - November 1, 2026		0000			(664,465)
Projected fund balance surplus/(deficit) as o	of September 30,	2026			\$ 142,301

VIERA STEWARDSHIP DISTRICT SERIES 2023AMORTIZATION SCHEDULE

			В		Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/25			673,550.00	673,550.00	25,370,000.00
05/01/26	395,000.00	4.600%	673,550.00	1,068,550.00	24,975,000.00
11/01/26			664,465.00	664,465.00	24,975,000.00
05/01/27	415,000.00	4.600%	664,465.00	1,079,465.00	24,560,000.00
11/01/27			654,920.00	654,920.00	24,560,000.00
05/01/28	430,000.00	4.600%	654,920.00	1,084,920.00	24,130,000.00
11/01/28			645,030.00	645,030.00	24,130,000.00
05/01/29	455,000.00	4.600%	645,030.00	1,100,030.00	23,675,000.00
11/01/29			634,565.00	634,565.00	23,675,000.00
05/01/30	475,000.00	4.600%	634,565.00	1,109,565.00	23,200,000.00
11/01/30			623,640.00	623,640.00	23,200,000.00
05/01/31	495,000.00	4.600%	623,640.00	1,118,640.00	22,705,000.00
11/01/31			612,255.00	612,255.00	22,705,000.00
05/01/32	520,000.00	4.600%	612,255.00	1,132,255.00	22,185,000.00
11/01/32			600,295.00	600,295.00	22,185,000.00
05/01/33	545,000.00	4.600%	600,295.00	1,145,295.00	21,640,000.00
11/01/33			587,760.00	587,760.00	21,640,000.00
05/01/34	570,000.00	5.300%	587,760.00	1,157,760.00	21,070,000.00
11/01/34			572,655.00	572,655.00	21,070,000.00
05/01/35	605,000.00	5.300%	572,655.00	1,177,655.00	20,465,000.00
11/01/35			556,622.50	556,622.50	20,465,000.00
05/01/36	635,000.00	5.300%	556,622.50	1,191,622.50	19,830,000.00
11/01/36			539,795.00	539,795.00	19,830,000.00
05/01/37	670,000.00	5.300%	539,795.00	1,209,795.00	19,160,000.00
11/01/37			522,040.00	522,040.00	19,160,000.00
05/01/38	705,000.00	5.300%	522,040.00	1,227,040.00	18,455,000.00
11/01/38			503,357.50	503,357.50	18,455,000.00
05/01/39	745,000.00	5.300%	503,357.50	1,248,357.50	17,710,000.00
11/01/39			483,615.00	483,615.00	17,710,000.00
05/01/40	785,000.00	5.300%	483,615.00	1,268,615.00	16,925,000.00
11/01/40			462,812.50	462,812.50	16,925,000.00
05/01/41	830,000.00	5.300%	462,812.50	1,292,812.50	16,095,000.00
11/01/41			440,817.50	440,817.50	16,095,000.00
05/01/42	875,000.00	5.300%	440,817.50	1,315,817.50	15,220,000.00
11/01/42			417,630.00	417,630.00	15,220,000.00
05/01/43	920,000.00	5.300%	417,630.00	1,337,630.00	14,300,000.00
11/01/43			393,250.00	393,250.00	14,300,000.00
05/01/44	975,000.00	5.500%	393,250.00	1,368,250.00	13,325,000.00
11/01/44			366,437.50	366,437.50	13,325,000.00
05/01/45	1,030,000.00	5.500%	366,437.50	1,396,437.50	12,295,000.00
11/01/45			338,112.50	338,112.50	12,295,000.00
05/01/46	1,085,000.00	5.500%	338,112.50	1,423,112.50	11,210,000.00

VIERA STEWARDSHIP DISTRICT SERIES 2023AMORTIZATION SCHEDULE

			_		Bond
	Principal	Coupon Rate	Interest	Debt Service	Balance
11/01/46			308,275.00	308,275.00	11,210,000.00
05/01/47	1,145,000.00	5.500%	308,275.00	1,453,275.00	10,065,000.00
11/01/47			276,787.50	276,787.50	10,065,000.00
05/01/48	1,210,000.00	5.500%	276,787.50	1,486,787.50	8,855,000.00
11/01/48			243,512.50	243,512.50	8,855,000.00
05/01/49	1,280,000.00	5.500%	243,512.50	1,523,512.50	7,575,000.00
11/01/49			208,312.50	208,312.50	7,575,000.00
05/01/50	1,355,000.00	5.500%	208,312.50	1,563,312.50	6,220,000.00
11/01/50			171,050.00	171,050.00	6,220,000.00
05/01/51	1,430,000.00	5.500%	171,050.00	1,601,050.00	4,790,000.00
11/01/51			131,725.00	131,725.00	4,790,000.00
05/01/52	1,510,000.00	5.500%	131,725.00	1,641,725.00	3,280,000.00
11/01/52			90,200.00	90,200.00	3,280,000.00
05/01/53	1,595,000.00	5.500%	90,200.00	1,685,200.00	1,685,000.00
11/01/53			46,337.50	46,337.50	1,685,000.00
05/01/54	1,685,000.00	5.500%	46,337.50	1,731,337.50	-
Total	25,370,000.00		25,539,650.00	50,909,650.00	

VIERA STEWARDSHIP DISTRICT ASSESSMENT COMPARISON ASSESSMENT SUMMARY FISCAL YEAR 2026

On-Roll Assessments (GF Only)

Number of	Number of		Projected	Fiscal Yea	ır 2026	FY 25
Units	Acres	Unit Type	GF	DSF	GF & DSF	Assessment
4,083		Platted Residential	\$ 135.40	\$ -	\$ 135.40	\$ 135.40
	181.21	Platted Commercial	576.26	-	576.26	576.26
1,083		Platted SFD Series 2021 Bonds	135.40	999.90	1,135.30	1,135.30
206		Platted SFA Series 2021 Bonds	135.40	749.92	885.32	885.32
931		Platted SFD Series 2023 Bonds	135.40	999.65	1,135.05	1,335.05
62		Platted SFA Series 2023 Bonds	135.40	749.74	885.14	885.14
54		Unplatted SFD Series 2021 Bonds	135.40	999.90	1,135.30	1,135.30
153		Unplatted SFA Series 2021 Bonds	135.40	749.92	885.32	885.32

Off	-Roll	Assessments
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Number of	Number of		 Projected	Fiscal Yea	r 2026	FY 25
Units	Acres	Unit Type	 GF	DSF	GF & DSF	Assessment
	4,981.19	Undeveloped Land	\$ 12.73		\$ 12.73	\$ 12.73
97		Platted Residential	127.28	-	127.28	127.28
	77.80	Platted Commercial	541.69	-	541.69	541.69
	0.00	Unplatted Land ('21 Bonds)	12.73	-	12.73	1,135.30
274		Unplatted SFD 2023 Bonds	127.28	939.67	1,066.95	1,066.95
58		Unplatted SFA 2023 Bonds	127.28	704.76	832.03	n/a

VIERA STEWARDSHIP DISTRICT

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RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Viera Stewardship District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 2006-360, Laws of Florida, as amended ("**Act**");

WHEREAS, pursuant to Section 4 of the Act, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("Board") of the Viera Stewardship District ("District") prior to July 15, 2025, a proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2026"); and

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

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

- 1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:	, 2025
HOUR:	m.
LOCATION:	Viera Company
	7380 Murrell Road, Suite 201
	Viera, Florida 32940

- 3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Brevard County at least sixty (60) days prior to the hearing set above.
- 4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 2, and the Proposed Budget shall remain on the website for at least forty-five (45) days.

- 5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law and Section 4(b) of the Act.
- 6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.
 - 7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

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

ATTEST:	VIERA STEWARDSHIP DISTRICT
	By:
Secretary/Assistant Secretary	Its:

Exhibit A: Proposed Budget for Fiscal Year 2026

VIERA STEWARDSHIP DISTRICT

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RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 197 AND/OR 170, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Viera Stewardship District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 2006-360, Laws of Florida ("**Act**");

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors ("Board") of the District prior to July 15, 2025, a proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("Fiscal Year 2026"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "Services") set forth in the Proposed Budget by levy of special assessments pursuant to the Act and Chapters 197 and/or 170, Florida Statutes ("Assessments"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon.

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

- 1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- **2. DECLARING ASSESSMENTS.** Pursuant to the Act and Chapters 197 and/or 170, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget, all of which are on file and available for public inspection at the "**District's Office**," Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary

assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2025, and pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, *Florida Statutes*.

	tes, public hear		roposed Budg	nd Chapters 197 and/or 170 et and the Assessments ar
	DATE:		, 2025	
	HOUR:	m.		
	LOCATION:	Viera Company 7380 Murrell Road, Suit Viera, Florida 32940	te 201	
			ed to submit a	LOCAL GENERAL-PURPOS copy of the Proposed Budge pove.
District's web	District's Secret site at least tw	ary is further directed to	post the appro	vith Section 189.016, Florid oved Proposed Budget on th date as set forth in Section
6. manner preso	PUBLICATION OF NOTICE. Notice of the public hearings shall be published in the cribed in Florida law.			
	7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of his Resolution shall not affect the validity or enforceability of the remaining portions of this esolution, or any part thereof.			
8.	EFFECTIVE DA	TE. This Resolution shal	I take effect im	nmediately upon adoption.
PASSE	D AND ADOPT	ED THIS 17 TH DAY OF JUI	NE, 2025.	
ATTEST:		V	IERA STEWAR	DSHIP DISTRICT
		R	W.	

Exhibit A: Proposed Budget for Fiscal Year 2026

Secretary/Assistant Secretary

VIERA STEWARDSHIP DISTRICT

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RESOLUTION 2025-04

A RESOLUTION OF THE VIERA STEWARDSHIP DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Viera Stewardship District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 2006-360, Laws of Florida ("Act") and Chapter 189, *Florida Statutes*, being situated entirely within Brevard County, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District's Board shall be held during Fiscal Year 2025/2026 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file a schedule of the District's regular meetings annually with Brevard County.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 17th day of June, 2025.

Attest:	VIERA STEWARDSHIP DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A

NOTICE OF MEETING SCHEDULE VIERA STEWARDSHIP DISTRICT

As required by Chapter 189, Florida Statutes, notice is being given that the Board of Supervisors of the Viera Stewardship District does not meet on a regular basis for Fiscal Year 2026 but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time, and location of said meetings.

The meetings are open to the public and will be conducted in accordance with provisions of Florida law for Special Districts. The meetings may be continued to a date, time, and place, to be specified on the record at the meeting. A copy of the agendas for these meetings may be obtained from Wrathell, Hunt & Associates, 2300 Glades Road, Suite 410W, Boca Raton, FL 33431, phone number 877-276-0889 ("District Office"). There may be occasions when one or more Supervisors or staff will participate by communication media technology.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager at 877-276-0889 at least two (2) days prior to the date of the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 800-955-8770 for aid in contacting the District Office at least two (2) days prior to the date of the meeting.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Manager, Viera Stewardship District

VIERA STEWARDSHIP DISTRICT

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF VIERA STEWARDSHIP DISTRICT, APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of Viera Stewardship District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1 9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF VIERA STEWARDSHIP DISTRICT THAT:

- 1. **RECITALS.** The foregoing "WHEREAS" clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.
- 2. **APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.
- 3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 17th day of June, 2025.

ATTEST:	VIERA STEWARDSHIP DISTRICT	
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors	

<u>Exhibit A</u> Statewide Mutual Aid Agreement





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The "Division" is the Florida Division of Emergency Management.
- C. A "Requesting Party" to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An "Assisting Party" to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The "Period of Assistance" is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A "Mission" is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A "local government" is any educational district, special district, or any entity that is a "local governmental entity" within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An "educational district" is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A "special district" is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A "tribal council" is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), Florida Statutes.
- K. An "interlocal agreement" is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A "Resource Support Agreement" as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. "Proof of work" as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals' emergency response activity at a tactical level.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the <u>Division approved documents</u> SharePoint site¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the <u>Division approved documents SharePoint site</u>.

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at: https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D068 6%7D





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the <u>Division approved documents SharePoint site</u> as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required <u>FDEM forms</u> for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By: Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	Date:
ATTEST: CLERK OF THE CIRCUIT COURT	BOARD OF COUNTY COMMISSIONERS OFCOUNTY, STATE OF FLORIDA
By: Clerk or Deputy Clerk	By:
	Date:Approved as to Form:
	By: County Attorney





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A CITY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
ATTEST: CITY CLERK	CITY OF STATE OF FLORIDA
By:	Ву:
Title:	Title:
	Date:
	Approved as to Form:
	By:
	City Attorney





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	
COUNTY SHERIFF'S OFFICE, STATE OF FL	ORIDA
By:	By:
Title:	Title:
	Date:
	Approved as to Form:
	Approved as to Form: By:





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	
COUNTY OR CITY FIRE DEPARTMENT/DIS	TRICT, STATE OF FLORIDA
By:	By:
Title:	Title:
	Date:
	Approved as to Form:
	By:
	Attorney for Entity





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

DIVISION OF EMERGENCY MANAGEMEN	Т
By:	Date:
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	
	SCHOOL DISTRICT, STATE OF FLORIDA
By:	Ву:
Title:	Title:
	Date:
	Approved as to Form:
	Ву:
	Attorney for District





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or Ian Guidicelli, Authorized Designee	
ATTEST:	BOARD OF TRUSTEES OF
	STATE COLLEGE, COMMUNITY COLLEGE, or STATE OF FLORIDA
	BOARD OF TRUSTEES OF
	UNIVERISTY, STATE OF FLORIDA
By:	Ву:
Clerk	Chairman
	Date:
	Approved as to Form:
	By:
	Attorney for Board





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By: Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	Date:
VIERA STEWARDSHIP	SPECIAL DISTRICT, STATE OF FLORIDA
By:	By:
Title:	Title:
	Date: 06/17/2025
	Approved as to Form:
	By:
	Attorney for District





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
ATTEST:	BOARD OF TRUSTEES
	OFAUTHORITY, STATE OF FLORIDA
By:	By:
Clerk	Chairman
	Date:
	Approved as to Form:
	By:
	Attorney for Board





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
ATTEST:	TRIBAL COUNCIL OF THE TRIBE OF FLORIDA
Ву:	By:
Council Clerk	Chairman
	Date:
	Approved as to Form:
	By:
	Attorney for Council





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT	
By:	Date:
Kevin Guthrie, Executive Director or lan Guidicelli, Authorized Designee	
COMMUNITY DEVELOPMENT DISTRICT, S	TATE OF FLORIDA
By:	
By:	
	By:
	By:
	By: Title: Date:





Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO
WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and
WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or it political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and
WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and
NOW, THEREFORE, be it resolved by
that in order to
maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY:
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY: DATE:
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY:
event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference. ADOPTED BY: DATE: I certify that the foregoing is an accurate copy of the Resolution adopted by



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT Encompassed Entities

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management ("the Division") which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require at Reimbursement process requirements.	ccess	to the DEMES Mutual Ald System for FDEM

VIERA STEWARDSHIP DISTRICT

11

PARTIAL ASSIGNMENT AND ASSUMPTION OF RIGHT-OF-WAY USE AGREEMENT (West Viera)

THIS PARTIAL ASSIGNMENT AND AS	SSUMPTION OF RIGHT-OF-WAY USE AGREEMENT (this
"Partial Assignment") is dated as of	(the "Effective Date") and is between THE VIERA
COMPANY, a Florida corporation ("Assignor"), as	assignor, and the VIERA STEWARDSHIP DISTRICT, a special
purpose unit of local government established pursuar	nt to Chapter 2006-360, Laws of Florida and Chapter 189, Florida
Statutes ("Assignee"), as assignee. BREVARD COU	UNTY, FLORIDA, a political subdivision of the State of Florida
(the "County"), has previously consented in writ	iting to this Partial Assignment by its Written Consent dated

RECITALS

- A. Assignor and the County entered into that certain Right of Way Use Agreement dated September 17, 2019, relating to Assignor's installation of landscaping, signage, hardscape, irrigation, traffic control devices (excluding traffic signals), and/or other related improvements pursuant to plans and specifications approved by the County ("Approved Improvements") within the public rights-of-way that have been or will be dedicated to the County within the West Viera Planned Unit Development of the "Viera" master planned community located in the County, as more particularly described therein, a copy of which is attached hereto as Exhibit "A" and incorporated herein by this reference (the "Agreement");
- B. Assignor has completed the installation of certain Approved Improvements under the Agreement, as more particularly described in **Exhibit "B"** and incorporated herein by this reference (the "**Assigned Improvements**"), and now desires to assign its rights, duties, and obligations arising from and after the Effective Date under the Agreement with regard to the Assigned Improvements to Assignee; and
- C. Assignee now desires to accept and assume the rights, duties, and obligations arising from and after the Effective Date under the Agreement with regard to the Assigned Improvements from Assignor.

Now, therefore, in consideration of Ten and 00/100 Dollars (\$10.00), the mutual covenants and agreements hereinafter set forth, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and accepted by Assignor and Assignee, Assignor and Assignee hereby agree as follows:

- 1. <u>Recitals</u>. The above recitals are true and correct and incorporated into this Partial Assignment by this reference.
- 2. <u>Assignment and Assumption</u>. Assignor hereby assigns to Assignee all of Assignor's rights and interest with regard to the Assigned Improvements under the Agreement to Assignee that arise from and after the Effective Date. Further, Assignor hereby assigns to Assignee all of Assignor's duties and obligations with regard to the Assigned Improvements under the Agreement that arise from and after the Effective Date. Assignee hereby accepts and assumes the above assignment of all of Assignor's rights, interest, duties, and obligations with regard to the Assigned Improvements under the Agreement that arise from and after the Effective Date.
- 3. <u>Notices</u>. Each notice, request, demand, and other communication delivered by a party under the Agreement to Assignee, as assignee of the Agreement, shall be addressed to Assignee at the following address unless otherwise advised by Assignee in writing:

Viera Stewardship District c/o District Manager 2300 Glades Road, Suite 410W Boca Raton, FL 33431

The Viera Company Attn: Legal Department 7380 Murrell Road, Suite 201 Viera, FL 32940

- 4. Partial Invalidity. If any term or provision of this Partial Assignment or the application thereof to any persons or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Partial Assignment or the application of such term or provisions to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected thereby, and each term and provision of this Partial Assignment shall be valid and enforceable to the fullest extent permitted by applicable law.
- 5. Governing Law; Submission to Jurisdiction. This Partial Assignment shall be governed by, and construed in accordance with, the law of the State of Florida applicable to contracts made within and to be performed within the State of Florida. The parties hereto agree to submit to personal jurisdiction in the State of Florida in any action or proceeding arising out of this Partial Assignment and, in furtherance of such agreement, the parties hereby agree and consent that without limiting other methods of obtaining jurisdiction, personal jurisdiction over the parties in any such action or proceeding may be obtained within or without the jurisdiction of any court located in the State of Florida. In the event of any action to enforce the terms of this Partial Assignment, each party shall bear its own attorneys' fee, and any trial shall be a non-jury trial.
- 6. <u>Counterparts</u>. This Partial Assignment may be executed in any number of counterparts, each of which shall be deemed to be an original, by all of which together shall constitute one and the same instrument. Any counterpart delivered by electronic transmission shall be deemed an original counterpart from the sending party.
- 7. <u>Limitation of Governmental Liability.</u> Nothing in this Partial Assignment shall be deemed as a waiver of the Assignee's sovereign immunity or the Assignee's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Partial Assignment shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

IN WITNESS WHEREOF, Assignor and Assignee have signed this Partial Assignment as of the date set forth on the first page of this Partial Assignment:

(SIGNATURES BEGIN ON FOLLOWING PAGE.)

<u>WITNESSES</u> :	<u>ASSIGNOR</u> :	
	THE VIERA COMPANY, a Florida corporation	
Print Name:	By:	
	Name:	
Print Name:	Date:	
	ent was acknowledged before me by physical presence or online notariza	
	_, by as of THE VIERA COMPA	
	of the corporation. Said person is personally known to me or produced	1 th
	Print Name:	
	Notary Public, State of Florida	

(SIGNATURE OF ASSIGNEE APPEARS ON FOLLOWING PAGE.)

<u>WITNESSES</u> :	<u>ASSIGNEE</u> :
	VIERA STEWARDSHIP DISTRICT, a special purpose unit of local government established pursuant to Chapter 2006-360, Laws of Florida and Chapter 189, Florida Statutes
Print Name:	
Tillit Name.	
	Name: Title:
Print Name:	
STATE OF FLORIDA	
COUNTY OF	
this day of,, b	was acknowledged before me by physical presence or online notarization by as of VIERA STEWARDSHIP
and Chapter 189, Florida Statutes,	of local government established pursuant to Chapter 2006-360, Laws of Florida, on behalf of the district. Said person is personally known to me or on:
	Print Name:
	Notary Public, State of Florida

Exhibit "A"

The Agreement

RIGHT-OF-WAY USE AGREEMENT (West Viera)

This Right-Of-Way Use Agreement (the "Agreement"), made and entered into this <u>17</u> day of <u>September</u>, 2019 by and between Brevard County, Florida, a political subdivision of the State of Florida (hereinafter referred to as "County"), and The Viera Company, a Florida corporation (hereinafter referred to as "The Viera Company") whose principal address is 7380 Murrell Road, Suite 201, Viera, Florida 32940.

RECITALS

Whereas, the public rights-of-way within the West Viera Planned Unit Development (P.U.D.) of the "Viera" master planned community located in Brevard County, Florida, more particularly set forth in Attachment "A" attached hereto and incorporated herein by this reference have been or will be dedicated to Brevard County, Florida (collectively, the "Public Right-of-Way");

Whereas, The Viera Company desires to improve the Public Right-of-Way by installing improvements, which may consist of, but are not limited to, improvements for landscaping, signage, hardscape, irrigation, traffic control devices (excluding traffic signals), and/or other related improvements pursuant to plans and specifications approved by the County and further described below;

Whereas, the County pursuant to the authority set forth in Section 125.01, Florida Statutes, may allow the use of a public right-of-way for purposes which do not conflict with the interests of the public or are in the interests of the public; and

Whereas, the County has determined that use of the Public Right-of-Way by The Viera Company for the installation, operation, maintenance, repair and improvement of such improvements to the Public Right-of-Way pursuant to this Agreement promotes the public interest.

Now therefore, in consideration of the covenants herein contained, it is mutually agreed between the parties as follows:

1. Recitals

The above recitals are true and correct and incorporated into this Agreement by this reference.

2. Definitions

The following terms used in this Agreement shall have the meaning given to such terms below:

- a) Agreement: shall mean this Right-of-Way Use Agreement (West Viera).
- b) Association: shall mean the homeowner's association to which The Viera Company elects to assign its rights, and delegates its duties and obligations to, under this Agreement

as permitted under Paragraph 13 of this Agreement, with the Association to be either the Community Association or the Neighborhood Association, as to be determined by The Viera Company in its sole and absolute discretion.

- c) Community Association: shall mean Central Viera Community Association, Inc., a Florida not-for-profit corporation (the "Community Association"), as more particularly described in that certain Declaration of Covenants, Conditions, Easements, Reservations and Restrictions for Central Viera Community recorded in Official Records Book 3409, Page 624, of the Public Records of Brevard County, Florida, as may be amended from time to time.
- d) County: shall mean Brevard County, Florida, a political subdivision of the State of Florida.
- e) Designated Premises: shall mean that portion of the Public Right-of-Way more particularly described in Attachment "A" attached hereto and incorporated herein by this reference, where the Improvements will be installed and maintained, with the Designated Premises to be more particularly described in the Plans as approved by the County
- f) Improvements: shall mean those certain improvements installed or to be installed by The Viera Company within the Designated Premises in accordance with the Plans and maintained by The Viera Company in accordance with the provisions of this Agreement as approved by the County pursuant to any Right-of-Way Permit issued by the County.
- g) Neighborhood Association: shall mean a Florida not-for-profit corporation responsible for the operation of a community neighborhood subdivision as defined in Florida Statutes, Chapter 720 that is not the Community Association.
- h) Plans: shall mean those certain plans for the construction and installation of Improvements which have been approved by The Viera Company and the County as part of a Right-of-Way Permit.
- i) Prompt or Promptly: For purposes of paragraph 8, the term "promptly" shall mean no later than fourteen days after The Viera Company receives written notice of the need for maintenance, repairs, or replacements to the applicable Improvements (as may be extended on a day-by-day basis for acts of force majeure beyond The Viera Company's control); however, to the extent such maintenance, repairs, or replacements cannot reasonably be completed within fourteen days, the term "promptly" shall mean The Viera Company shall commence such maintenance, repairs, or replacements within such initial fourteen day period and shall diligently work to complete such maintenance, repairs, or replacements. For purposes of paragraph 10, the term "promptly" or "prompt" shall mean no later than fourteen days after The Viera Company receives actual notice of the existence of a hazardous condition, or a condition in need of maintenance as required hereunder, at the Designated Premises.
- j) Public Right-of-Way: shall have the meaning given to such term in the first recital set forth above.

- k) Right-of-Way Permit: shall mean the official written approval to begin construction or installation of Improvements according to the application, plans, specifications and conditions approved by the County.
- I) The Viera Company: shall mean The Viera Company, a Florida corporation.

3. Construction and Maintenance of Property

During the term of this Agreement, The Viera Company hereby agrees to construct and maintain the Improvements within the Designated Premises in the manner described in this Agreement and as permitted by the County. Improvements shall be constructed and installed in such a manner so as to not cause damage to or interfere with any County improvements or facilities. Any such damage to County improvements or facilities shall be remedied immediately at no cost to the County.

4. Term

The initial term of this Agreement shall be twenty years commencing with the date of the execution of this Agreement by the County and The Viera Company, and shall thereafter be automatically renewed annually unless terminated by either party, in accordance with paragraph 15 Termination herein.

5. Use of Designated Premises

During the term of this Agreement, The Viera Company shall use the Designated Premises only for construction and installation of the Improvements and related maintenance thereto. It is hereby mutually agreed and understood that the use of any structure, improvement or facility now or hereafter located on the Designated Premises as part of the Improvements shall be for decorative or informational purposes only and not for human occupancy, nor shall such Improvements create traffic hazards. It is specifically agreed and understood that the use herein set forth for the Improvements upon the Designated Premises shall be the only use consented to by the County, and that failure to comply with this provision shall be considered a material breach of this Agreement, whereupon the County shall be entitled to immediately terminate this Agreement.

6. Improvements

All Improvements permitted and installed upon the Designated Premises by The Viera Company shall be maintained by The Viera Company on the Designated Premises during the term of this Agreement in accordance with this Agreement and any County issued Right-of-Way Permit. It is hereby agreed and understood that any Improvements placed on or constructed on the Designated Premises and permanently attached thereto, shall remain the property of The Viera Company and that The Viera Company retains the right to remove such improvement within sixty days of the date of termination of this Agreement, whether by breach or by expiration of its natural term. In the event such Improvements are not removed within sixty days of termination, the Improvements shall become the property of the County, and the County may remove the Improvements. To the extent the County elects to remove any such Improvements, The Viera Company shall reimburse the County for the cost of removal within thirty days of receipt of an invoice for such removal expenses.

7. Utilities

The Viera Company shall pay all charges for electrical service and other utility services supplied to The Viera Company at the Designated Premises for the Improvements during the term of this Agreement.

8. Repairs and Maintenance

During the term of this Agreement, The Viera Company shall, at its own expense, maintain the Designated Premises and all Improvements on the Designated Premises in accordance with all applicable County and Florida Department of Transportation current maintenance and safety requirements and as updated and make all necessary repairs and replacements to the Designated Premises and/or the Improvements. Such maintenance, repairs and replacements shall be made promptly as and when necessary. Notification of the need for such repair and/or maintenance may be given to The Viera Company by written or electronic communication.

9. Illegal, Unlawful or Improper Use

The Viera Company shall make no unlawful, improper, immoral or offensive use of the Designated Premises, nor will The Viera Company use the Designated Premises or allow use of the Designated Premises for any purposes other than that hereinabove set forth. Failure of The Viera Company to comply with this provision shall be considered a material default under this Agreement. In the event any of the Improvements are deemed a traffic safety hazard by the County or the Florida Department of Transportation, such use shall be deemed an improper use and this Agreement shall be subject to immediate termination.

10. Indemnification and Insurance

Except where limited by law, The Viera Company agrees that it will indemnify and save harmless the County from any and all liability, claims, damages, expenses, proceedings and causes of action of every kind and nature arising out of or connected with the use, occupation, management or control of the Designated Premises or any of the Improvements thereon or any equipment or fixtures used in connection with the Designated Premises by The Viera Company or its employees or independent contractors. The Viera Company agrees that it will, at its own expense, defend any and all actions, suits or proceedings which may be brought against the County in connection with The Viera Company's use of the Designated Premises pursuant to this Agreement and that it will satisfy, pay and discharge any and all judgments that may be entered against the County in any such action or proceedings. The Viera Company shall include in any contract for work upon or involving the Designated Premises that the contractor shall indemnify and hold harmless the County from liabilities, damages, losses and costs, including but not limited to attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the contractor and persons employed or utilized by the contractor in the performance of the contract. The parties acknowledge specific consideration has been exchanged for the provision.

The Viera Company further agrees to provide and maintain at all times during the term of this Agreement, without cost or expense to the County, policies of General Liability Insurance insuring The Viera Company against any and all claims, demands or causes of action whatsoever for injuries received and damages to property in connection with the use, occupation,

management and control of the Designated Premises and the Improvements thereon. Such policies of insurance shall insure The Viera Company in an amount not less than one million dollars to cover any and all claims arising in connection with any one particular accident or occurrence. A certificate of such insurance policies shall be filed with the Public Works Department, 2725 Judge Fran Jamieson Way, Bldg. A. 201, Viera, Florida, 32940, within ten days of the date of execution of this Agreement by The Viera Company and the County and annually upon insurance renewal. The County shall be named as an additional insured on the policy that The Viera Company secures and endorsed with a provision that entitles the County to thirty days written notice from the insurer of any change or cancellation in said policies.

The Viera Company shall also be required to include in any contract for work upon or involving the Designated Premises that the contractor is required to maintain, without cost or expense to the County, the following types of insurance. The policy limits required are to be considered minimum amounts:

- General Liability Insurance in an amount not less than one million dollars combined single limit for each occurrence and to include coverage for Explosion, Collapse, Underground (X.C.U.) hazards.
- Workers' Compensation Insurance (for statutory limits) as required by Florida Statutes,
 Chapter 440.

Nothing contained in this Agreement shall be construed as a waiver of County's right to the protections of and/or caps on damages afforded by sovereign immunity under Section 768.28, Florida Statutes, or other limitations imposed on the County's potential liability under state or federal law.

The Viera Company shall notify the County promptly in writing of any hazardous condition existing on or about the Designated Premises.

All Improvements or personal property constructed or placed on or about the Designated Premises by The Viera Company or its employees or independent contractors shall be at the risk of The Viera Company, and the County shall not be liable for any damage or loss to any Improvements or personal property located thereon for any cause whatsoever. The Viera Company agrees and understands that the County does not and shall not carry liability, theft, or fire insurance on any of said items or facilities to cover The Viera Company's interests therein. At the time of execution of this Agreement, any existing improvements installed on the Designated Premises will be the maintenance responsibility of The Viera Company. In the event any pre-existing improvements causes damage to County property, to include but not limited to, sidewalk/roadway/curb and gutter/drainage inlets, The Viera Company will be responsible for prompt repair to such County property. If The Viera Company fails to promptly repair the damage, The Viera Company will pay the County all costs incurred by the County to repair the damage.

11. Right of Entry

It is expressly stipulated that this Agreement is a license for permissive use only and that the construction within and/or upon public property pursuant to this Agreement shall not operate to create or vest any property right in said holder. This Agreement does not relieve The Viera Company of local or other jurisdictional requirements. The County or its agents may enter in and on the Designated Premises at any time for any purpose, including inspecting such property or performing other duties of the County as are required by law or by the terms of this Agreement.

12. Compliance with Statutes

The Viera Company shall promptly execute and comply with all statutes, ordinances, rules, regulations, and requirements of all local, state and federal governmental bodies applicable to the Designated Premises for the correction, prevention and abatement of nuisances or other grievances in, upon, or connected with the Designated Premises during the term of the Agreement.

13. Binding Effect; Assignability

This Agreement will inure to the benefit of and will be binding upon the parties hereto and their respective successors and assigns. Except as otherwise provided herein below, The Viera Company shall not assign this Agreement or any portion thereof of The Viera Company's rights, obligations, or duties hereunder to any party without the prior written consent of the County. However, the County and The Viera Company acknowledge that upon completing the initial installation of the Improvements upon a particular Public Right-of-Way, it is intended that all of the rights, obligations and duties of The Viera Company under this Agreement relating to the Improvements on that Public Right-of-Way will be assigned by The Viera Company to either the Community Association or a Neighborhood Association (with such assignee association being the "Association" for purposes of this Agreement as to the assigned rights and obligations), as to be determined by The Viera Company in its sole and absolute discretion, but subject to the County's written consent. Any such assignments shall be by a written instrument executed with the formality of a deed on behalf of The Viera Company assigning such rights, obligations and duties to the assignee, and on behalf of the assignee assuming such rights, obligations and duties. Such assignments shall also set forth the address of the assignee for purposes of receiving notices under this Agreement in accordance with paragraph 16 herein below. Upon the execution of such assignments by The Viera Company, the assignee, and the County, and its delivery to the County, the County agrees that The Viera Company shall be released from all obligations and duties hereunder as to the assigned obligations and duties and that the County shall thereafter look solely to the applicable assignee for the performance of such obligations and duties.

14. Independent Contractor

The Viera Company shall perform the services under this Agreement as an independent contractor and nothing herein shall be construed to be inconsistent with this relationship or status. Nothing in the Agreement shall be interpreted or construed to make The Viera Company or any of its agents or employees to be the agent, employee or representative of the County.

15. Termination

This Agreement may be terminated with or without cause by either party upon sixty days' written notice thereof to the other party; provided, however, that upon termination, The Viera Company or, if this Agreement or any portion thereof has been assigned as permitted hereunder, then the applicable assignees of this Agreement, shall, at the request of the County, remove all Improvements to the Designated Premises, or, in the alternative, reimburse the County for the cost of such removal. In the event this Agreement is terminated and the County assumes ownership of the Improvements within the Public Right-of-Way, the County does not assume maintenance responsibility unless expressly provided in writing. Any maintenance performed by the County will not constitute an assumption of maintenance responsibility as may be otherwise assigned by Florida Statute or County Code.

16. Notice; Notice of Breach

Notice under this Agreement shall be given to the County at the office of the County Manager, 2725 Judge Fran Jamieson Way, Bldg. C, Viera, Florida 32940 with a copy to the Public Works Department, 2725 Judge Fran Jamieson Way, Bldg. A. 201, Viera, Florida 32940. Notice under this Agreement shall be given to The Viera Company at 7380 Murrell Road, Suite 201, Viera, Florida 32940 or by email to brenton.albertson@duda.com and vieralegal@duda.com.

In the event the County determines The Viera Company or any assignee has breached any term or provision of this Agreement, the County shall provide written notice of such breach to breaching party and the breaching party shall have thirty days after receipt of such notice to cure such breach or, if such breach is of a nature that it cannot reasonable be cured within such thirty day period, then the breaching party shall have such longer period to cure the breach as is reasonably necessary provided, however, that if the breaching party commences reasonable action to remedy the breach within such thirty day period and diligently and continuously prosecutes such remedy to completion so that such breach is cured in a timely manner.

17. Right to Audit Records

In the performance of this Agreement, The Viera Company and any assignee shall respectively keep books, records and accounts of all activities related to the Agreement, in compliance with generally accepted accounting procedures. Books, records and accounts related only to the performance of this Agreement (and no other books, records, and accounts of The Viera Company or any assignee) shall be open to inspection during regular business hours by an authorized representative of the County upon written notice to The Viera Company or any assignee not less than five business days advance notice and shall be respectively retained by The Viera Company and each assignee for a period of five years after termination of this Agreement. All books, records and accounts related to the performance of this Agreement shall be subject to the applicable provisions of the Florida Public Records Act, Chapter 119, Florida Statutes. All records or documents created by The Viera Company or any assignee or provided to The Viera Company or any assignee under the terms of this Agreement, are public records and The Viera Company and any assignee agree to comply with any request for such public records or documents made in accordance with Section 119.07, Florida Statutes.

18. Waiver

The waiver by the County of any of The Viera Company's or any assignee's respective obligations or duties under this Agreement shall not constitute a waiver of any other respective obligation or duty of The Viera Company or any assignee under this Agreement.

19. Entirety and Modifications

This Agreement represents the understanding between the parties in its entirety as to the subject matter of this Agreement and no other agreements, either oral or written, exist between the County and The Viera Company as to the subject matter of this Agreement. This Agreement and any Attachments may only be amended, supplemented or canceled by a written instrument duly executed by the parties hereto, except as otherwise provided herein. This Agreement is solely for the benefit of the formal parties to this Agreement and no right or cause of action shall accrue by reason hereof to or for the benefit of any third party not a formal party hereto.

20. Severability

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or otherwise unenforceable, the remaining provisions shall nevertheless continue in full force without being impaired or invalidated in any way.

21. Attorney's Fees and Venue

In the event of any legal action to enforce, interpret, or construe the terms of this Agreement, each party shall bear its own attorney's fees and costs. Venue for any legal action brought by any party to this Agreement to interpret, construe or enforce this Agreement shall be in a court of competent jurisdiction in and for Brevard County, Florida, and any trial shall be non-jury.

22. Construction of Agreement

The parties hereby agree that they have reviewed this Agreement, have consulted with legal counsel of their choice, have participated in the drafting of this Agreement and that this Agreement is not to be construed against any party as if it were the drafter of this Agreement.

(Signatures are on the following page.)

Done, ordered and adopted in Regular Ses	ssion this <u>17</u> day of <u>Sept</u> , 2019.
Attest:	Board of County Commissioners of Brevard County, Florida
DATE:	AL.
Scott Ellis, Clerk	Kristine Isnardi, Chair As approved by the Board on 9/17/19
Approved as to legal form and content: Assistant County Attorney	
	The Viera Company, a Florida corporation
Printed name: KAREN P. PROSSER May Ellen M-Kipben Printed name: Many Ellen M-Kibben	Name: Todd J. Pokrywa Title: President
STATE OF FLORIDA } COUNTY OF BREVARD	
The foregoing instrument was acknowledged by <u>Todd J. Pokrgwa</u> , a Company, a Florida corporation, on behalf	ed before me this <u>lan</u> day of <u>Sept</u> , 2019, as <u>President</u> of The Viera of the corporation, who is personally known to me.
Mary Ellen McKibben Notary Pyblic Mary Ellen McKibben Printed Name	-



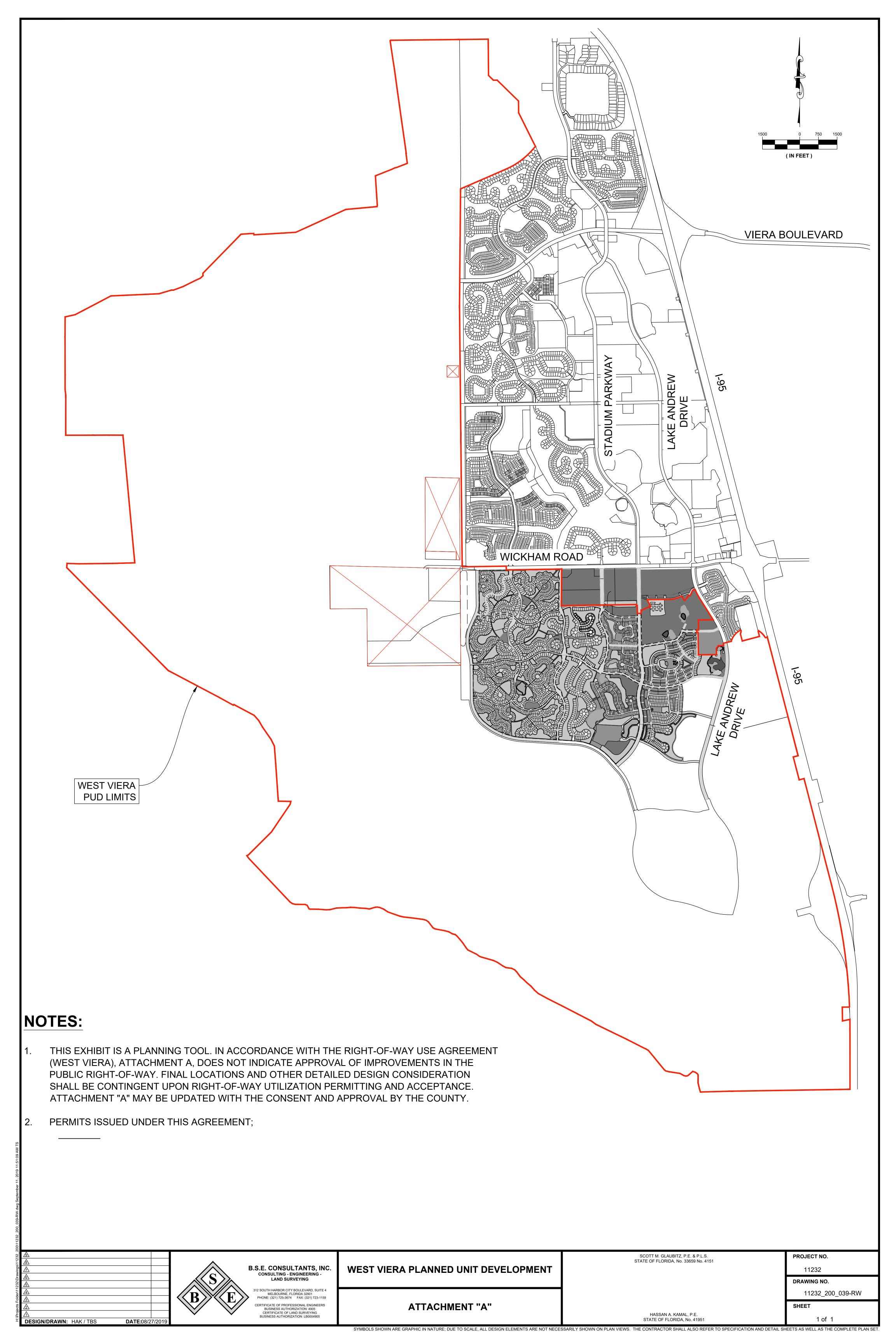


Exhibit "B"

The Assigned Improvements

WRITTEN CONSENT OF THE BREVARD COUNTY BOARD OF COUNTY COMMISSIONERS TO PARTIAL ASSIGNMENT AND ASSUMPTION OF RIGHT-OF-WAY USE AGREEMENT (WEST VIERA) BETWEEN THE VIERA COMPANY AND VIERA STEWARDSHIP DISTRICT

WITNESSETH:

WHEREAS, Brevard County, Florida, a political subdivision of the State of Florida (the "County"), by and through its Board of County Commissioners (the "Board"), and The Viera Company, a Florida corporation ("TVC"), entered into that certain Right-of-Way Use Agreement dated September 17, 2019, relating to the installation of improvements, which may consist of, but are not limited to, improvements for landscaping, signage, hardscape, irrigation, traffic control devices (excluding traffic signals), and/or other related improvements pursuant to plans and specifications approved by the County ("Approved Improvements") within the public rights-of-way that have been or will be dedicated to the County within the West Viera Planned Unit Development of the "Viera" master planned community located in the County ("West Viera Public Rights-of-Way"), a copy of which is attached hereto and incorporated by reference herein as Exhibit "A" (the "Agreement");

WHEREAS, the Agreement provides that TVC may assign its rights, duties, and obligations thereunder or any portion thereof only with the prior written consent of the County, and specifically contemplates assignment by TVC to the "Community Association" or a "Neighborhood Association" in its sole and absolute discretion (as defined therein);

WHEREAS, TVC now desires to assign its rights, duties, and obligations under the Agreement in portions, as it may determine in its sole and absolute discretion, to the Viera Stewardship District, a special purpose unit of local government established pursuant to Chapter 2006-360, Laws of Florida and Chapter 189, Florida Statutes (the "VSD"), with regard to certain Approved Improvements within West Viera Public Rights-of-Way following TVC's installation thereof contingent upon the VSD's agreement to assume same (the "Partial Assignments")

WHEREAS, the Partial Assignments shall be effectuated by one or more instruments which shall each be in a form in substantial conformance with Exhibit "B" attached hereto and incorporated by reference herein (the "Form of Partial Assignment"); and

WHEREAS, the Partial Assignments as so effectuated shall not in any way alter or impair the County's rights under the Agreement.

NOW, THEREFORE, BE IT RESOLVED, that the County, by and through the Board, hereby adopts the above recitals and consents to the Partial Assignments contemplated thereby; and

BE IT FURTHER RESOLVED, that the Board hereby authorizes its Chairman to execute this Written Consent to evidence the County's prior written consent as required under the Agreement to the Partial Assignments which may hereafter be severally and independently effectuated between TVC and the VSD utilizing the Form of Partial Assignment with subsequent notice and delivery of a copy to the County but no further consent required.

ATTEST:	BOARD OF COUNTY COMMISSIONERS BREVARD COUNTY, FLORIDA
Rachel Sadoff, Clerk	Rob Feltner, Chairman
	As Approved by the Board on
Reviewed for Legal Form and Content:	
Morris Richardson, County Attorney	

Exhibit "A"

The Agreement

See copy of Right-of-Way Use Agreement (West Viera) between Brevard County and The Viera Company dated September 17, 2019, attached hereto and incorporated by reference herein.

Exhibit "B"

The Form of Partial Assignment

See approved form of Partial Assignment and Assumption between The Viera Company and Viera Stewardship District for of Right-of-Way Use Agreement (West Viera) attached hereto and incorporated by reference herein.

VIERA STEWARDSHIP DISTRICT

RATIFICATION ITEMS AI

WORK AUTHORIZATION NO. 2

THIS WORK AUTHORIZATION ("Work Authorization"), dated February 3, 2025, authorizes certain work in accordance with that certain *Master Agreement Between the Viera Stewardship District and A. Duda & Sons, Inc., for Canal Maintenance Services*, dated July 26, 2019 (the "Agreement"), as may be amended from time to time, by and between:

Viera Stewardship District, a local unit of special-purpose government created and existing pursuant to Chapter 2006-360, *Laws of Florida*, as amended, located in Brevard County, Florida, whose address is care of Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "VSD"); and

A. Duda & Sons, Inc., a Florida corporation, with a mailing address of P.O. Box 620257 Oviedo, Florida 32762-0257 (the "Contractor" and, together with the VSD, the "Parties").

Section 1. Scope of Services. In addition to and as part of the Services described in the Agreement and any exhibits and amendments thereto and work authorizations authorized pursuant thereto, the Contractor shall provide the services set forth in the attached Exhibit A, which is incorporated herein by reference, all in accordance with the terms of the Agreement (collectively, the "Services") for the areas more specifically depicted as "2 Mile Canal," "4 Mile Canal," and "Horseshoe Canal" on the Map attached hereto as Exhibit B.

SECTION 2. COMPENSATION. It is understood and agreed that the payment of compensation for the Services under this Work Authorization shall be in the amount set forth in the attached **Exhibit A**.

SECTION 3. ACCEPTANCE. Acceptance of this Work Authorization will authorize the Contractor to complete the Services as outlined above and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect.

[Signature page follows]

IN WITNESS WHEREOF, the Parties hereto have caused this Work Authorization to be executed the day and year first above written.

Attest:

Secretary

VIERA STEWARDSHIP DISTRICT

Chairman / Vice Chairman, Board of Supervisors

A. DUDA & SONS, INC., a Florida corporation

(Signature of Witness) Lanavikor

Print: Todd J. Porryu

Its: President, seal Estate

Exhibit A: Scope of Services Exhibit B: Service Area Map

EXHIBIT AScope of Services



10002 N. Wickham Road · Melbourne, FL 32940 · 321-757-7455

Proposal 04-950

.

Date:

8/12/24

Prepared by:

Stacy Mello

A. Duda & Sons, Inc

10002 N. Wickham Road

Melbourne, FL 32940

Phone: 407-365-2079

stacy.mello@duda.com

Prepared for:

Viera Stewardship District 2300 Glades Road Suite 410W

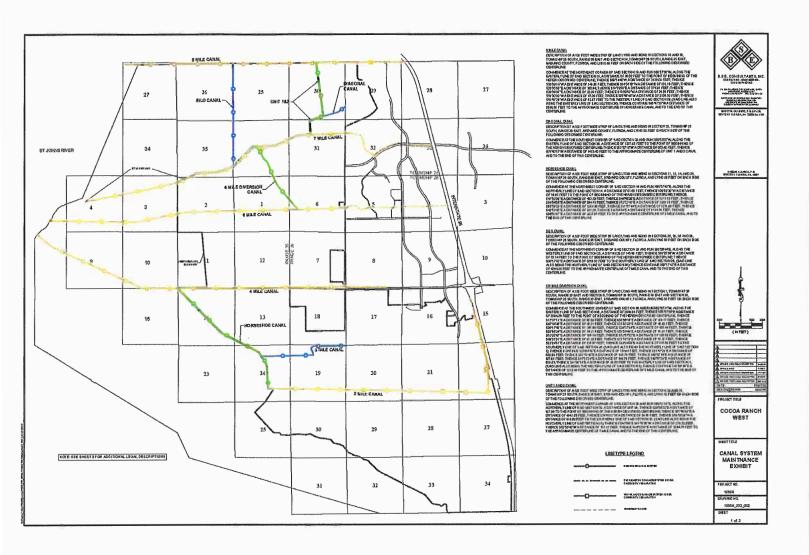
Boca Raton, FL 33431

Description:

Canal Maintenance FY25 - Removal of sediment on the 4 mile canal, 2 mile canal and Horseshoe canal. Aquatic weed control for all canals. Incidental activity - includes dirt and tree removal, herbicide treatments and mowing on canal embankments.

	670 020 00
	\$69,030.00
	\$21,000.00
	\$8,500.00
Subtotal:	\$98,530.00
Total Due:	\$98,530.00

EXHIBIT B Service Area Map



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VIERA STEWARDSHIP DISTRICT

RATIFICATION ITEMS AII

WORK AUTHORIZATION NO. 6

THIS WORK AUTHORIZATION ("Work Authorization"), dated May 39, 2025, authorizes nunc pro tunc certain work in accordance with that certain Master Agreement Between the Viera Stewardship District and A. Duda & Sons, Inc., for Land and Habitat Management Services, dated July 29, 2020, as amended pursuant to that certain Amendment thereto dated February 9, 2024 (collectively, the "Agreement"), by and between:

Viera Stewardship District, a local unit of special-purpose government created and existing pursuant to Chapter 2006-360, Laws of Florida, as amended, located in Brevard County, Florida, whose address is c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District"); and

A. Duda & Sons, Inc., a Florida corporation, with a mailing address of P.O. Box 620257 Oviedo, Florida 32762-0257 ("Contractor" and, together with the District, "Parties").

SECTION 1. SCOPE OF SERVICES. In addition to and as part of the Services described in the Agreement and any exhibits, amendments and work authorizations authorized pursuant thereto, the Contractor shall provide the services set forth in the attached Composite Exhibit A, which is incorporated herein by reference, all in accordance with the terms of the Agreement (collectively, the "Services").

SECTION 2. COMPENSATION. It is understood and agreed that the payment of compensation for the Services under this Work Authorization shall be in the amount set forth in the attached Composite Exhibit A.

SECTION 3. ACCEPTANCE. Acceptance of this Work Authorization will authorize the Contractor to complete the Services as outlined above and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect. All other terms and conditions, including insurance requirements, indemnification, sovereign immunity and other Agreement conditions remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have caused this Work Authorization to be executed the day and year first above written.

VIERA STEWARDSHIP DISTRICT

Chairman / Vice Chairman, Board of Supervisors

A. DUDA & SONS, INC.

By:

Print:

nt: Todd J.

Its: Senior Vice President, Real Estate

COMPOSITE EXHIBIT A

Scope of Services and Compensation

Work Authorization #6



May 16, 2025

Viera Stewardship District c/o Craig Wrathell District Manager 2300 Glades Road, Suite 410W Boca Raton, FL 33431

Subject:

Work Authorization #6 – (Mechanical Brazilian Pepper Removal)

Dear District Manager:

A. Duda & Sons, Inc. (ADS) submits this Work Authorization for its continued provision of land management services to the Viera Stewardship District (VSD) for fiscal year (FY) 2024/2025. ADS will provide these services for the VSD pursuant to our Master Agreement dated July 29, 2020 for Land and Habitat Management Services, as amended, as follows:

A. Duda & Sons - Mechanical Brazilian pepper (BP) removal and Cogon Grass Control

A. Duda & Sons (ADS) shall continue to perform mechanical removal of dense Brazilian Pepper (BP) thickets throughout the Viera Wilderness Park Stage 2 and control Cogon Grass and Climbing Fern invasive species. This mechanical BP removal will include, at a minimum, a mulcher, excavator, loader, roller chopper and qualified operators. Chemical treatments will be required to suppress regrowth, and all such treatments shall comply with applicable environmental regulations and permit requirements.

Fee for Mechanical removal of Brazilian Pepper (BP)
Mulching at \$3,000/week for 45 weeks

Mowing, mulching and tractor spraying for Post Emergent Brazilian Pepper(BP), Cogon Grass, and Climbing Fern
At \$6,500/week for 2 weeks

<u>Fee for Mowing (VBOP)</u> Mowing at \$1,875/week for 4 weeks

Total Not-to-Exceed Amount: \$155,500, payable in monthly installments based on work completed and accepted by the District

All fees include equipment, labor, materials (including chemical treatments), fuel, and all other expenses necessary to complete the Services.

The above fee does not include services not specifically listed. Any additional services must be pre-approved in writing by the District and shall require an additional Work Authorization executed by both parties.

Please refer to the Conditions in the Master Agreement for Land and Habitat Management Services between the VSD and ADS dated July 29, 2020, as amended. In the event of any conflict between this Work Authorization and the Master Agreement, the terms of this Work Authorization shall control.

Sincerely,

A. Duda and Sons, Inc.

VIERA STEWARDSHIP DISTRICT

RATIFICATION ITEMS B

SEVENTEENTH AMENDMENT TO AQUATIC MAINTENANCE SERVICES AGREEMENT BETWEEN VIERA STEWARDSHIP DISTRICT AND ECOR INDUSTRIES, INC.

This Seventeenth Amendment (the "Seventeenth Amendment") is made and entered into to be effective the ___23 day of September 2024, by and between:

Viera Stewardship District, a unit of special-purpose government established pursuant to Chapter 2006-360, Laws of Florida, as amended, and located in Brevard County, Florida, with an address of 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "District"); and

Ecor Industries, Inc., a Florida corporation, whose address is 2840 Electronics Drive, Melbourne, Florida 32935 (the "Contractor," and together with the District, the "Parties").

RECITALS

WHEREAS, on August 1, 2015, the District and Contractor entered into that certain Agreement for Aquatic Maintenance Services (the "Original Agreement") for maintenance services of certain aquatic areas within the District; and

WHEREAS, on October 10, 2017, the District and Contractor entered into that certain First Amendment to the Agreement for Aquatic Maintenance Services (the "First Amendment") for maintenance services of certain aquatic areas within the District; and

WHEREAS, on May 30, 2018, the District and Contractor entered into that certain Second Amendment to the Agreement for Aquatic Maintenance Services (the "Second Amendment") for maintenance services of certain aquatic areas within the District; and

WHEREAS, on August 8, 2019, the District and Contractor entered into that certain *Third Amendment to the Agreement for Aquatic Maintenance Services* (the "Third Amendment") for maintenance services of certain aquatic areas within the District; and

WHEREAS, on March 19, 2020, the District and Contractor entered into that certain Fourth Amendment to the Agreement for Aquatic Maintenance Services (the "Fourth Amendment") for maintenance services of certain aquatic areas within the District; and

WHEREAS, on June 24, 2020, the District and Contractor entered into that certain *Fifth Amendment to the Agreement for Aquatic Maintenance Services* (the "Fifth Amendment") for maintenance services of certain aquatic areas within the District; and

WHEREAS, on June 24, 2020, the District and Contractor entered into that certain Sixth Amendment to the Agreement for Aquatic Maintenance Services (the "Sixth Amendment") for catfish stocking of certain aquatic areas within the District; and

WHEREAS, on November 18, 2020, the District and Contractor entered into that certain Seventh Amendment to the Agreement for Aquatic Maintenance Services (the "Seventh Amendment") for vegetative biomass removal on Lake 232 within the District; and

WHEREAS, on November 18, 2020, the District and Contractor entered into that certain Eighth Amendment to the Agreement for Aquatic Maintenance Services (the "Eighth Amendment") for maintenance of certain aquatic areas within the District; and

WHEREAS, on February 25, 2021, the District and the Contractor entered into that certain *Ninth Amendment to the Agreement for Aquatic Maintenance Services* (the "Ninth Amendment") for maintenance and dosing of certain aquatic areas within the District; and

WHEREAS, on September 1, 2021, the District and the Contractor entered into that certain Tenth Amendment to the Agreement for Aquatic Maintenance Services (the "Tenth Amendment") for maintenance of additional areas; and

WHEREAS, on December 1, 2021, the District and the Contractor entered into that certain *Eleventh Amendment to the Agreement for Aquatic Maintenance Services* (the "Eleventh Amendment") for maintenance of additional areas; and

WHEREAS, on February 1, 2022, the District and the Contractor entered into that certain Twelfth Amendment to the Agreement for Aquatic Maintenance Services (the "Twelfth Amendment") for maintenance of additional areas; and

WHEREAS, on August 1, 2022, the District and the Contractor entered into that certain *Thirteenth Amendment to the Agreement for Aquatic Maintenance Services* (the "Thirteenth Amendment") for maintenance of additional areas; and

WHEREAS, on March 1, 2023, the District and the Contractor entered into that certain Fourteenth Amendment to the Agreement for Aquatic Maintenance Services (the "Fourteenth Amendment") for maintenance of additional areas; and

WHEREAS, on August 1, 2023, the District and the Contractor entered into that certain Fifteenth Amendment to the Agreement for Aquatic Maintenance Services (the "Fifteenth Amendment") for maintenance of additional areas; and

WHEREAS, on December 1, 2023, the District and the Contractor entered into that certain Sixteenth Amendment to the Agreement for Aquatic Maintenance Services (the "Sixteenth Amendment" and, together with the Original Agreement, First Amendment, Second Amendment, Third Amendment, Fourth Amendment, Fifth Amendment, Sixth Amendment, Seventh Amendment, and Eighth Amendment, Ninth Amendment, Tenth Amendment, Eleventh Amendment, Twelfth Amendment, Thirteenth Amendment, Fourteenth Amendment, and the Fifteenth Amendment, the "Agreement") for maintenance of additional areas; and

WHEREAS, the Parties desire to further amend the Agreement to provide for maintenance of additional areas, all identified in Contractor's proposal attached hereto as Exhibit A and incorporated herein by reference (the "Services"); and

WHEREAS, each of the Parties hereto has the authority to execute this Seventeenth Amendment and to perform its obligations and duties hereunder, and each of the Parties have satisfied all conditions precedent to the execution of this Seventeenth Amendment so that this Seventeenth Amendment constitutes a legal and binding obligation of each party hereto.

Now, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the District and Contractor agree as follows:

- SECTION 1. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Sections 2, 3, 4, and 5 of this Seventeenth Amendment, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All of the remaining provisions remain in full effect and fully enforceable.
- SECTION 2. All references in the Agreement to the Work shall be interpreted to mean those Services specified in **Exhibit A** hereto, for the locations identified in the map attached as **Exhibit B** hereto.
- SECTION 3. Compensation of the Agreement is hereby amended to authorize the District to compensate Contractor as follows:
 - A. Monthly Aquatic Weed Control: In a total annual amount not to exceed Two Hundred Fifty-Five Thousand, Five Hundred Eighty-Eight Dollars and No Cents

(\$255,588.00), payable in equal monthly installments of *Twenty-One Thousand, Two Hundred Ninety-Nine Dollars and No Cents* (\$21,299.00) for monthly aquatic weed control of the Lakes identified in Section I of **Exhibit A** to this Seventeenth Amendment;

- B. Natural Areas Management: In a total annual amount of Nineteen Thousand, Five Hundred Twenty Dollars and No Cents (\$19,520.00), payable in equal quarterly installments of Four Thousand, Eight Hundred Eight Dollars and No Cents (\$4,880.00), for the quarterly treatment of invasive and exotic vegetation of the Natural Area identified in Section II of Exhibit A to this Seventeenth Amendment;
- C. <u>Preferred Cover Type (PCT) Management</u>: In a total annual amount not to exceed *Thirty-Three Thousand, Nine Hundred, Sixty Dollars and No Cents* (\$33,960.00), payable in quarterly installments of *Eight Thousand, Four Hundred Ninety Dollars and No Cents* (\$8,490.00), for the quarterly treatment of invasive and exotic vegetation identified in Section II of **Exhibit A** to this Seventeenth Amendment.

SECTION 4. Contractor certifies, by acceptance of this Seventeenth Amendment and the Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with Section 787.06(13), *Florida Statutes*.

SECTION 5. All other terms of the Agreement shall remain in full force and effect and are hereby ratified. However, to the extent the terms and conditions set forth in Exhibit A or Exhibit B conflict with this Seventeenth Amendment or the Agreement, this Seventeenth Amendment and the Agreement shall control.

IN WITNESS WHEREOF, the Parties hereto have signed this Seventeenth Amendment to the Agreement to be effective on the day and year first written above.

VIERA STEWARDSHIP DISTRICT

Chairman, Board of Supervisors

ECOR INDUSTRIES, INC., a Florida corporation

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Print: Michael A. Garoust E

Its: Vice President

Exhibit A: Contractor's Proposal Location Map

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Exhibit A Contractor's Proposal

- ECOR agrees to provide monthly services to the lakes in accordance with the terms and conditions of this
 agreement as listed below:
- Control of non-native and invasive emergent shoreline grasses, cattails, torpedo grass, etc., growing up to the high-water mark. Native plants such as bulrush, spikerush, duck potato and pickerelweed are considered beneficial to aquatic habitat and will not be targeted for control unless directed by the Customer.
- ♦ Control of macrophytic and filamentous algae.
- Control of floating vegetation such as hyacinths, waterfern, and duckweed.
- Contact herbicide applications for suppression of submerged vegetation such as pondweed, eleocharis, and
 naiad. (Note -- Whole lake dosing for problematic vegetation such as hydrilla, eelgrass, or Illinois pondweed
 control is not included but can be done as an optional service)
- Removal of small trash present at the time of service. Excessive amounts of trash or large items requiring additional labor will be quoted for approval prior to removal.
- Monthly inspection and treatment as may be required by ECOR to maintain a clean body of water.
- Reports Indicating general location of washouts or erosion. ECOR is not responsible for any repairs.
- II. ECOR agrees to provide quarterly Natural Areas Management services to the designated conservation areas, wetlands and Preferred Cover Type (PCT) in accordance with the terms and conditions of this agreement as listed below:
 - Control of Florida Exotic Pest Plant Council's Category I and Category II species.
 - ♦ Control of the nuisance Ludwigia spp., Typhya spp., Salix caroliniana, and all vines.
 - Control of Sesbania herbacea and Eupatorium capillifolium will be done with the explicit recommendation of the
 consulting Environmental Specialist.

(Section II - continued from page 1)

- Materials, labor, and equipment to perform the work in accordance with the St. John's WMD and Brevard County NRMD permits.
- 4 events per year on a quarterly basis to include inspections and necessary treatments to maintain a viable habitat for native plant species as specified in the control section of the permit documents.
- Service reports for the inspection findings, control measures taken, and materials used.
- III. ECOR agrees to provide quarterly services to the 2-Mile Canal in accordance with the terms and conditions of this agreement as listed below:
 - Control of emergent shoreline grasses, cattails, torpedo grass, etc., growing in the canal basin to minimize obstructions to the storm water flow-way.
 - Control of floating vegetation such as hyacinths, waterfern and water lettuce that may result in flow-way obstruction or spread to downstream water bodies.
 - Dosing of 2-Mile Canal with Nautique for control of hydrilla and eelgrass. Serviced and invoiced separately.
 - Monthly inspection and treatment as may be required by ECOR to maintain an open flow-way.
 - Reports indicating general location of washouts or erosion. ECOR is not responsible for any repairs.
- IV. Optional services quoted as needed:
 - Aeration systems.
 - Phosclear treatments for sediment and phosphorous reduction to improve water clarity.
 - Sonar dosing for hydrilla control.
 - Littoral shelf plant installations.
 - Sediment sampling and water quality analysis
 - Fish stocking
- V. ECOR will send a service report, invoice, and statement at the end of each month. Customer agrees to pay ECOR the service fees as shown on the fee schedule below.

VIERA STEWARDSHIP DISTRICT - ATTACHMENT A SECTION I - MONTHLY AQUATIC WEED CONTROL October 2024 (17th Amendment)

NOTE: Site numbers provided by The Viera Company/BSE Lake Maintenance Entity Map *Sonar dosing for hydrilla control is quoted as an additional treatment.

SITE	LOCATION #16224	SHORELINE FT	ACRES	SVC FEE
132	Adelaide Phase 1 Tract A2	6,300'	17.22	\$ 340.00
157	Addison Park OSN19A	1,230'	0.90	\$ 30.00
158	Addison Park OSN 19B	905'	1.13	\$ 30.00
159	Strom Park Lake OSN 1.01	880'	0.70	\$ 30.00
160	Strom Park Lake Tract E	2,280'	2.72	\$ 110.00
161	Strom Park Lake Tract F	2,150'	2.80	\$ 110.00
162	Strom Park Lake Tract L	2,850'	3.20	\$ 100.00
163	Strom Park Lake Tract M	1,380'	1.49	\$ 45.00
164	Strom Park Lake Tract O	1,100'	1.82	\$ 55.00
165	Strom Park Lake OSN 1.7	3,000'	4.63	\$ 140.00
166	Strom Park Lake OSN 1.8	1,600'	1.33	\$ 40.00
167	Strom Park Lake OSN 1.8	4,550'	7.81	\$ 230.00
168	Strom Park Lake Tract P	980'	0.63	\$ 30.00
173	Reeling Park Tract B	850'	0.54	\$ 30.00
174	Seville Tract E1	1,355'	11.04	\$ 330.00
175	Seville Tract D	1,206'	1.56	\$ 45.00
176	Reeling Park Tract A	2,390'	6.74	\$ 200.00
177	Seville Tract E2	1,485'	2.25	\$ 70.00
178	Adelaide	13,800'	116.00	\$ 1,500.00
179	Adelaide Tract A1	1,560'	2.55	\$ 70.00
180	Adelaide Tracts A4	5620'	18.48	\$ 550.00
277	Adelaide Tract A6	4,400'	9.90	\$ 300.00
181	Adelaide Tract A5	1,640'	2.38	\$ 70.00
182	Adelaide Tract A3	7,800	18.80	\$ 550.00
183	Trasona Tract X	2,630'	2.07	\$ 60.00
184	Trasona Tract A West	750'	0.58	\$ 30.00
185	Trasona Tract I	1,180'	0.50	\$ 30.00
186	Trasona Tract A East	3,140'	3.00	\$ 90.00
187	Trasona Tract B	650'	0.40	\$ 30.00
188	Trasona Tract U	1,790'	1.42	\$ 45.00
189	Trasona Tract V	850'	0.80	\$ 30.00
190	Trasona Tract Y	520'	0.27	\$ 30.00
191	Trasona Tract Z	905'	0.87	\$ 30.00
192	Trasona Tract H	1,560'	1.03	\$ 30.00
193	Trasona Tract C	660'	0.47	\$ 30.00
194	Trasona Tract A3	320'	0.15	\$ 30.00
195	Trasona Tract D	1,350'	0.87	\$ 30.00
196	Trasona Tract G	1,400'	0.68	\$ 30.00
197	Trasona Tract F	670'	0.06	\$ 30.00
198	Trasona Tract J	3,915'	3.52	\$ 105.00

VIERA STEWARDSHIP DISTRICT - ATTACHMENT A SECTION I (cont'd) - MONTHLY AQUATIC WEED CONTROL October 2024 (17th Amendment)

NOTE: Site numbers provided by The Viera Company/BSE Lake Maintenance Entity Map *Sonar dosing for hydrilla control is quoted as an additional treatment.

SITE	LOCATION #16224	SHORELINE FT	ACRES		SVC FEE
199	Trasona Tract L	1,630'	1.21	\$	40.00
200	Trasona Tract N	1,520'	1.78	\$	50.00
201	Trasona Tract CC	2,175'	5.50	\$	165.00
202	Trasona Tract S	2,030'	2.80	\$	85.00
203	Trasona Tract R	680'	0.24	\$	30.00
204	Trasona Tract P	530'	0.39	\$	30.00
205	Trasona Tract O	1,650'	2.65	\$	80.00
206	Trasona Tract M	520'	0.12	\$	30.00
207	Trasona Tract K	2,050'	2.12	\$	70.00
208	Kerrington Tract M	4,776'	6.03	\$	180.00
209	Kerrington Tract D	4,120'	6.37	\$	190.00
210.	Kerrington Tract K	2,920'	4.37	S	130.00
211	Kerrington Tract E	2,775'	4.00	\$	120.00
212	Loren Cove Tract F	2,390'	4.12	\$	130.00
213	Reeling Park Tract C	2,820'	6.91	\$	200.00
214	Reeling Park Tract OSN2.5	700'	0.40	\$	30.00
215	Reeling Park Tract OSN2.1	870'	1.05	\$	30.00
217	Valencia Tract A	4,717'	6.74	5	200.00
218	Valencia Tracts B1, B2 & B3	6,805'	13.76	5	420.00
219	Valencia Tract C	935'	1.46	\$	45.00
220	Valencia Tract D	1,020'	1.68	\$	50.00
221	Stonecrest Tract A1	4,200'	7.68	\$	230.00
222	Stonecrest Tract A2	4,500'	6.87	\$	240.00
223	Stonecrest Tract B	5,670'	7.93	\$	240.00
224	Stonecrest Tract C	1,450'	2.76	\$	100.00
225	Stonecrest Tract D	940'	2.06	\$	80.00
226	Stonecrest Tract E	3,325	4.21	\$	150.00
235	Reeling Park South Phase 1 Tract H	1,320'	1.43	\$	60.00
237	Loren Cove South Tract H	860'	1.02	\$	30.00
238	Loren Cove South Tract H	1,290'	2.19	\$	70.00
239	Sierra Cove Tract A	650'	0.54	\$	40.00
240	Sierra Cove Tract B	600'	0.47	\$	40.00
241	Sierra Cove Tract C	1,155'	1.07	\$	40.00
242	Sierra Cove Tract D	1,100'	1.26	\$	40.00
243	Sierra Cove Tract E	370'	0.22	\$	30.00
244	Sendero/Sierra Cove	1,300'	1.07	\$	40.00
245	Sierra Cove Ph 1 Tract OSN7-4A	2,080'	2.63	5	100.00
246	Sendero/Sierra Cove PH 3 Tract AA	3,940'	4.38	5	170.00
248	Sendero/Sierra Cove Tract G	520'	0.46	\$	40.00
249	Sendero/Sierra Cove Tract H	570'	0.50	\$	40.00

VIERA STEWARDSHIP DISTRICT - ATTACHMENT A SECTION I (cont'd) - MONTHLY AQUATIC WEED CONTROL October 2024 (17th Amendment)

NOTE: Site numbers provided by The Viera Company/BSE Lake Maintenance Entity Map *Sonar dosing for hydrilla control is quoted as an additional treatment.

SITE	LOCATION #16224	SHORELINE FT	ACRES		SVC FEE
250	Sendero/Sierra Cove Tract I	550'	0.51	\$	40.00
251	Sendero/Sierra Cove Tract N	2,150'	4.20	\$	150.00
252	Sendero/Sierra Cove Tract OSN7.10D	1,410'	2.82	5	100.00
253	Sendero/Sierra Cove PH 3 Tract R	1,620'	2.07	\$	80.00
254	Send/Sierra Cove Ph 1 Tr OSN7-16C	1,690'	2.43	\$	80.00
255	Send/Sierra Cove Ph 4 Tr OSN7-16D	1,645'	2.70	\$	100.00
256	Sendero/Sierra Cove PH4-5 Tract U	2,355'	3.33	\$	130.00
257	Avalonia PH 1 Tract D	3,720'	5.93	\$	240.00
258	Avalonia PH 1 Tract G	1,935'	3.40	\$	130.00
259	Avalonia Ph 1 Tract J	3,670'	6.20	5	250.00
262	Avalonia PH 1 Tract P	3,825'	5.76	\$	230.00
227	Bridgewater at Viera Tract A	2,470'	4.81	\$	140.00
228	Bridgewater at Viera Tract B	1,860'	3.65	\$	110.00
229	Bridgewater at Viera Tract C	2,140'	5.45	\$	160.00
230	Bridgewater at Viera Tract H	3,660'	12.91	\$	390.00
231	Bridgewater at Viera Tract I	3,480'	9.68	\$	290.00
232	Bridgewater at Viera Tract M	3,270'	5.98	\$	180.00
233	Bridgewater at Viera Tract N	2,840'	3.88	5	120.00
261	Avalonia Ph 1 Tract M	1,540'	3.35	5	120.00
264	Bridgewater Central at Viera A	2,400'	5.88	5	260.00
265	Bridgewater Central at Viera D	3,500'	6.67	\$	290.00
266	Bridgewater Central at Viera B	3,550'	8.51	\$	375.00
267	Bridgewater Central at Viera C	3,300'	8.50	S	375.00
268	Bridgewater Central at Viera R	4,160'	10.83	5	400.00
269	Bridgewater South Sec 1 Tract A	3,325'	8.52	\$	375.00
270	Bridgewater South Sec 2 Tract A	2,325'	5.03	\$	220.00
271	Bridgewater South Sec 2 Tract B	2,800'	8.51	\$	375.00
272	Bridgewater South Sec 2 Tract F	2,650'	4.56	\$	200.00
273	Bridgewater South Sec 2 Tract C	2,900'	6.29	\$	275.00
274	Bridgewater South Sec 2 Tract E	2,050'	4.57	\$	299.00
275	Bridgewater South Sec 2 Tract D	2,000'	2.39	\$	110.00
315	Lk Andrew/Pineda Ph 1 Tract B	2,075'	5.10	\$	225.00
263	Pineda III-E-3	1,400'	1.80	\$	70.00
279	Viera Village Ctr 1 - Tract A	1,400'	1.01	\$	40.00
280	Viera Village Ctr 1 A2	1,330	1.24	\$	50.00
281	Viera Village Ctr 1 A3	840'	0.64	\$	40.00
282	Aripeka PH 1 Tract Y	1,210'	2.33	5	100.00
283	Aripeka PH 1 Tract A	1,190'	1.56	\$	60.00
284	Aripeka PH 1 Tract D	1,320'	1.99	\$	80.00
285	Aripeka PH 1 Tract F	1,245'	2.31	\$	100.00

VIERA STEWARDSHIP DISTRICT - ATTACHMENT A SECTION I (cont'd) - MONTHLY AQUATIC WEED CONTROL October 2024 (17th Amendment)

NOTE: Site numbers provided by The Viera Company/BSE Lake Maintenance Entity Map *Sonar dosing for hydrilla control is quoted as an additional treatment.

SITE	LOCATION #16224	SHORELINE FT	ACRES		SVC FEE
296	Pangea Park PH 1 - Tract B	1,420'	3.19	\$	130.00
297	Pangea Park PH 1 - Tract C	2,220'	6.37	\$	260.00
298	Pangea Park PH 1 - Tract E	4,230'	9.97	\$	400.00
299	Pangea Park PH 1 - Tract OS N5-2	6,260'	11.83	\$	480.00
300	Pangea Park PH 1 - Tract F	930'	1.19	\$	50.00
301	Pangea Park PH 2 - Tract BB	1,140'	1.75	ş	70.00
302	Pangea Park PH 2 - Tract W &	3,630'	9.52	Ş	390.00
	Laurasia PH 2 Tract F				
303	Pangea Park PH 2 - Tract Y	2,900'	7.16	\$	290.00
304	Pangea Park PH 2 - Tract OS N5-4	2,220'	2.91	\$	120.00
305	Pangea Park PH 2 - Tract V	1,260'	2.32	\$	100.00
319	Laurasia PH 1 Tract A	1,140'	2.11	ş	90.00
320	Laurasia PH 1 Tract B	1,870'	3.89	\$	160.00
325	Laurasia PH 1 Tract Q	970'	1.11	\$	50.00
332	Del Webb / Farallon Fields	9,250'	32.93	ş	1,200.00
131	Adelaide 8-Mile Canal PH 1 - Tract G	3,600'	3.30	\$	400.00

MONTHLY FEE

626.38 \$ 21,299.00

ANNUAL FEE

\$ 255,588.00

SECTION II - NATURAL AREAS MANAGEMENT Every Other Month Treatment for Invasive & Exotic Vegetation

SITE	LOCATION	SCHEDULE	ACRES	SVC FEE
Wetland 12	Sendero/Sierra Tract OSN7.6	Mar/June/Sep/Dec	3.85	\$ 345.00
Wetland 40	Avalonia Phase 1; Tract L	Feb/May/Aug/Nov	5.26	\$ 470.00
Wetland 41	Stonecrest OSN6.1	Feb/May/Aug/Nov	6.66	\$ 600.00
Wetland 60	Viera Village Ctr 1 - Tract B	Feb/May/Aug/Nov	4.00	\$ 360.00
Wetland 62	Addison Center at Viera Tract A	Feb/May/Aug/Nov	1.91	\$ 170.00
Wetland 68	Avalonia Phase 1; Tract E	Mar/June/Sep/Dec	1.58	\$ 140.00
Wetland 69	Loren Cove South Phase I Tract D	Mar/June/Sep/Dec	1.64	\$ 145.00
	QUARTERLY SERVICE FEE			\$ 2,230.00
	ANNUAL FEE			\$ 8,920.00

SECTION II - NATURAL AREAS MANAGEMENT Quarterly Treatment for Invasive & Exotic Vegetation

SITE	LOCATION	SCHEDULE	ACRES		SVC FEE
TRACT A1.2	Adelaide - NW Corner	Feb/May/Aug/Nov	16.85	\$	1,400.00
	QUARTERLY SERVICE FEE		•	\$	1,400.00
	ANNUAL FEE			5	5,600.00

SECTION II - NATURAL AREAS MANAGEMENT Quarterly Treatment for Invasive & Exotic Vegetation

SITE	LOCATION	SCHEDULE	ACRES	SVC FEE
VWP-2	Aripeka - VWP Stage 2 Natural Areas	Feb/May/Aug/Nov	13.93	\$ 1,250.00
	QUARTERLY SERVICE FEE	•		\$ 1,250.00
	ANNUAL FEE			\$ 5,000.00

SECTION II - PREFERRED COVER TYPE (PCT) MANAGEMENT Quarterly Treatment for Invasive & Exotic Vegetation

(Page 1 of 2)

PCT SITE	LOCATION	SCHEDULE	ACRES		SVC FEE
N6-44A	Laurasia	Mar/Jun/Sep/Oct	2.98	\$	270.00
N6-44B	Laurasia	Mar/Jun/Sep/Oct	0.27	\$	40.00
N6-44C	Laurasia	Mar/Jun/Sep/Oct	2.82	\$	250.00
N6-44D	Laurasia	Mar/Jun/Sep/Oct	5.58	\$	500.00
N6-44E	Laurasia	Mar/Jun/Sep/Oct	3.09	\$	280.00
Wetlands	Aripeka Wetlands (VWP Stage 2)	Jan/Apr/Jul/Oct	13	\$	1,170.00
8	Aripeka	Jan/Apr/Jul/Oct	23.05	\$	2,070.00
7	Aripeka	Jan/Apr/Jul/Oct	3.12	\$	280.00
N6-35	Pangea Park	Mar/Jun/Sep/Dec	2.36	\$	210.00
N6-42	Laurasia	Mar/Jun/Sep/Oct	0.28	\$	40.00
4	Aripeka	Jan/Apr/Jul/Oct	1.77	\$	160.00
5B	Aripeka	Jan/Apr/Jul/Oct	0.1	\$	40.00
N1-19	Strom Park	Feb/May/Aug/Nov	4.19	\$	380.00
N2-1	Seville	Feb/May/Aug/Nov	2.02	\$	180.00
N3-1	Valencia	Feb/May/Aug/Nov	0.36	\$	40.00
N1-15	Strom Park	Feb/May/Aug/Nov	0.34	\$	40.00
N1-16	Strom Park	Feb/May/Aug/Nov	0.91	5	80.00
N9-1	Bridgewater North	Feb/May/Aug/Nov	1.48	\$	130.00
N9-2	Bridgewater North	Feb/May/Aug/Nov	2.82	\$	250.00
1	Aripeka	Jan/Apr/Jul/Oct	0.08	\$	40.00
2A	Aripeka	Jan/Apr/Jul/Oct	0.91	\$	80.00
2B	Aripeka	Jan/Apr/Jul/Oct	0.29	\$	40.00
2C	Aripeka	Jan/Apr/Jul/Oct	0.37	\$	40.00
5A	Aripeka	Jan/Apr/Jul/Oct	2.48	S	220.00
9A	Aripeka	Jan/Apr/Jul/Oct	0.29	\$	40.00
9B	Aripeka	Jan/Apr/Jul/Oct	1.2	5	110.00

SECTION II - PREFERRED COVER TYPE (PCT) MANAGEMENT Quarterly Treatment for Invasive & Exotic Vegetation

(Page 2 of 2)

PCT SITE	LOCATION	SCHEDULE	ACRES		SVC FEE
N2-2	Seville	Feb/May/Aug/Nov	0.68	\$	60.00
N1-1	Strom Park	Feb/May/Aug/Nov	1.25	\$	110.00
N1-2	Strom Park	Feb/May/Aug/Nov	0.24	\$	40.00
N1-3	Strom Park	Feb/May/Aug/Nov	0.69	\$	60.00
N1-5	Strom Park	Feb/May/Aug/Nov	7.71	\$	690.00
N1-6	Strom Park	Feb/May/Aug/Nov	0.17	\$	40.00
N1-7	Strom Park	Feb/May/Aug/Nov	0.06	\$	40.00
N1-8	Strom Park	Feb/May/Aug/Nov	0.02	\$	40.00
N1-9	Strom Park	Feb/May/Aug/Nov	0.29	\$	40.00
N1-10	Strom Park	Feb/May/Aug/Nov	0.96	\$	90.00
N1-11	Strom Park	Feb/May/Aug/Nov	0.19	\$	40.00
N1-12	Strom Park	Feb/May/Aug/Nov	0.02	\$	40.00
N1-13	Strom Park	Feb/May/Aug/Nov	1.16	\$	100.00
N1-14	Strom Park	Feb/May/Aug/Nov	0.34	\$	40.00
N1-17	Strom Park	Feb/May/Aug/Nov	0.05	\$	40.00
N1-18	Strom Park	Feb/May/Aug/Nov	0.09	\$	40.00
	OHARTERLY CERVICE FEE			•	0.400.00

QUARTERLY SERVICE FEE

\$ 8,490.00

ANNUAL FEE

\$ 33,960.00

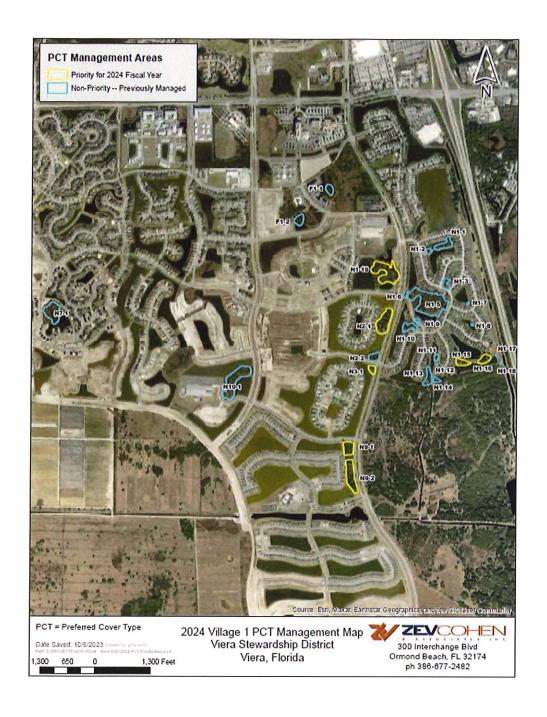
- ECOR's "Aquatic Service Agreement" will be conducted in a manner consistent with integrated lake management practices.
 This may include chemical and biological control along with the acceptance that some species of vegetation may be beneficial in maintaining a balanced aquatic ecosystem. ECOR is fully insured, licensed, and certified with documentation provided upon request.
- It is the Customer's responsibility to notify ECOR of all work areas that are designated as mitigation sites and have desirable plants installed. ECOR assumes no responsibility for damaged plants where Customer has failed to notify ECOR of such areas.
- 3. ECOR will not be responsible for removal of dead vegetation such as cattails, hyacinths, or torpedo grass, which may take many months to decompose. ECOR can provide these services at a rate of \$50 per hour to cover labor and equipment.
- 4. ECOR will not be responsible for the cleanup of any dead fish unless directly resulting from a negligent application by ECOR such as using an aquatic herbicide inconsistent with label directions. Fish kills may occur for a variety of reasons including but not limited to runoff, algae blooms, cloudy weather, water temperature, and low dissolved oxygen. ECOR may provide a quotation for such services upon request.
- 5. ECOR technicians are instructed to remove occasional pieces of trash from the lakes as part of their service inspection. However, trash or debris deemed excessive and requiring additional man hours will be quoted as an optional service.
- This agreement does not provide for the installation or maintenance of aeration diffusers or fountains. A separate scope of work and service agreement may be provided as needed.
- ECOR will notify the Customer of any visible erosion, washout problems or issues with water control structures as
 discovered during regular service rounds. The report will site the specific take with a general location (ie. Lake 10, northeast
 corner). ECOR does not provide engineering services and is not responsible for any repairs or maintenance of erosion or
 washout areas.
- 8. ECOR advocates the use of triploid grass carp as a biological means of lake management. The stocking of these carp or any other fish is not provided for in this agreement unless so stated.
- Water use restrictions after treatments are not often required. When restrictions are required, ECOR will notify the
 Customer in writing of all restrictions that apply. ECOR will not be held liable for damages resulting from the Customer
 failing to follow restrictions.
- 10. Customer agrees to pay ECOR upon completion of the work as reported and invoiced for that month with terms of Net 30. Past due balances shall be assessed a finance charge of 1.5% (18% APR) until the entire balance is paid in full. If the Customer fails to make payments as required, the account may be considered by ECOR, at its option, to be in default and the Customer shall be responsible for the payment of all costs of collection, including reasonable attorney fees, as allowed by law. Either party may cancel this agreement with a 30-day written notice.

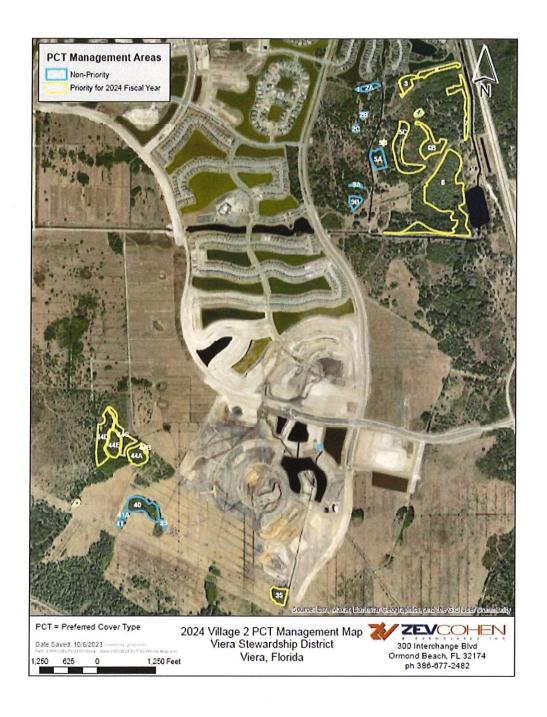
Exhibit B Map



Lakes Added - 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 319, 320, 325 & 332









VIERA STEWARDSHIP DISTRICT

RATIFICATION ITEMS CI



FPL Account Number: 7336734426

FPL Work Request Number: 12771380

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, <u>VIERA STEWARDSHIP DISTRICT</u> (hereinafter called the Customer), requests on this <u>11th</u> day of <u>March</u>, <u>2025</u>, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) <u>Crossmolina Ph 1-WR 12771380</u>, located in <u>Sanford</u>, Florida.

(a) Installation and/or removal of FPL-owned facilities described as follows:

Fixture Description ⁽¹⁾	Watts	Lumens	Color Temperature	# Installed	# Removed
Traditional Carriage (Town & Country) – W/Side Panels	39	3500	3K	39	
Holophane Granville Black/Black	39	5190	3K	2	
					No.
			8		

⁽¹⁾ Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/led

Pole Description	# Installed	# Removed
21' Tapered Concrete	39	
Black Washington Pole 18.5'	2	

- (b) Installation and/or removal of FPL-owned additional lighting facilities where a cost estimate for these facilities will be determined based on the job scope, and the Additional Lighting Charges factor applied to determine the monthly rate.
- (c) Modification to existing facilities other than described above or additional notes (explain fully):

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

- 2. To pay a monthly fee for fixtures and poles in accordance to the Lighting tariff, and additional lighting charge in the amount of \$207.23 These charges may be adjusted subject to review and approval by the FPSC.
- To pay Contribution in Aid of Construction (CIAC) in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
- 4. To pay the monthly maintenance and energy charges in accordance to the Lighting tariff. These charges may be adjusted subject to reviewand approval by the FPSC.
- 5. To purchase from FPL all the electric energy used for the operation of the Lighting System.
- To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
- 7. To provide access, suitable construction drawings showing the location of existing and proposed structures, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
- 8. To have sole responsibility to ensure lighting, poles, luminaires and fixtures are in compliance with any applicable municipal or county ordinances governing the size, wattage, lumens or general aesthetics.
- 9. For new FPL-owned lighting systems, to provide final grading to specifications, perform any clearing if needed, compacting, removal of stumps or other obstructions that conflict with construction, identification of all non-FPL underground facilities within or near pole or trench locations, drainage of rights-of-way or good and sufficient easements required by FPL to accommodate the lighting facilities.
- 10. For FPL-owned fixtures on customer-owned systems:
 - a. To perform repairs or correct code violations on their existing lighting infrastructure. Notification to FPL is required once site is ready.
 - b. To repair or replace their electrical infrastructure in order to provide service to the Lighting System for daily operations or in a catastrophic event.
 - c. In the event the light is not operating correctly, Customer agrees to check voltage at the service point feeding the lighting circuit prior to submitting the request for FPL to repair the fixture.

IT IS MUTUALLY AGREED THAT:

- 11. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities:
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

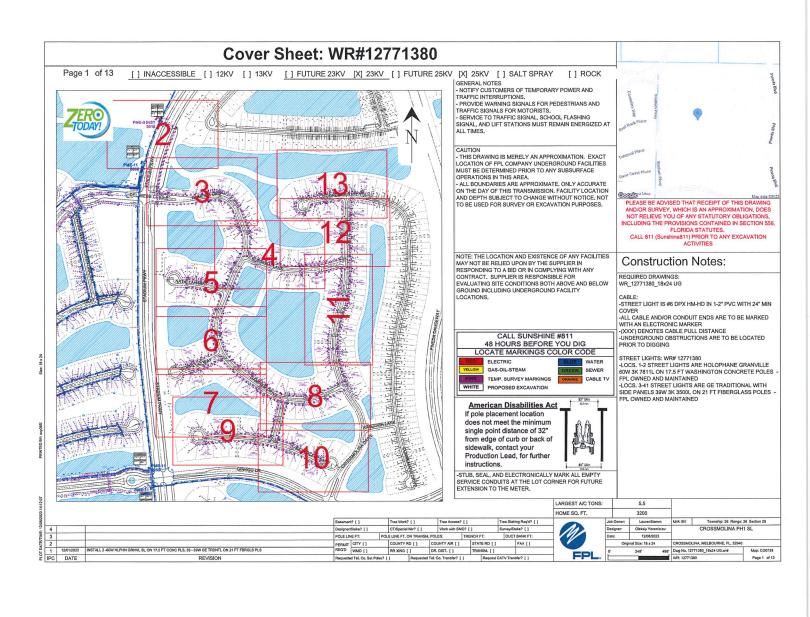
- 12. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient rights-of-way or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Paymentshall be made by the Customer in advance of any relocation.
 - Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
- 13. FPL may, at any time, substitute for any fixture installed hereunder another equivalent fixture which shall be of similar illuminating capacity and efficiency.

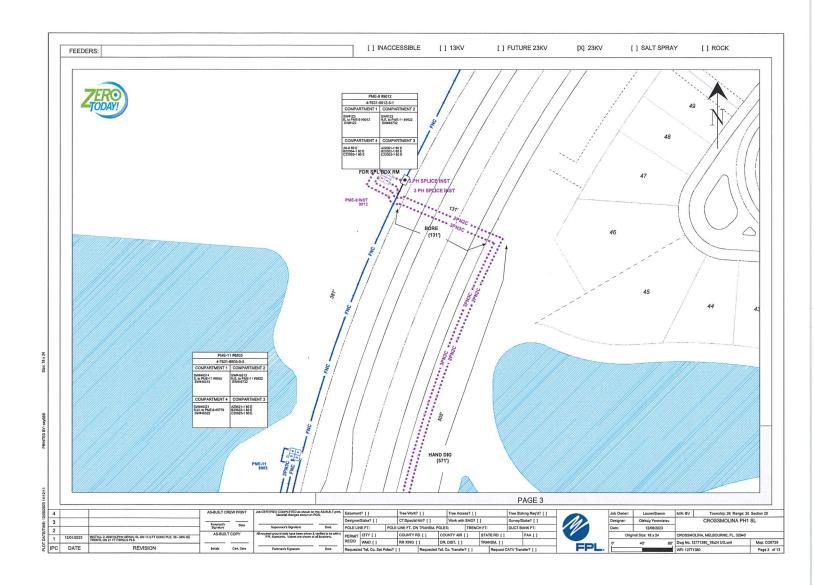
- 14. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial ten (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
- 15. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the original installed cost of the facilities provided by FPL under this agreement less any salvage value and any depreciation (based on current depreciation rates approved by the FPSC) plus removal cost.
- 16. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
- 17. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
- 18. This **Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
- 19. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
- 20. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Customer and FPL.
- 21. The lighting facilities shall remain the property of FPL in perpetuity.
- 22. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

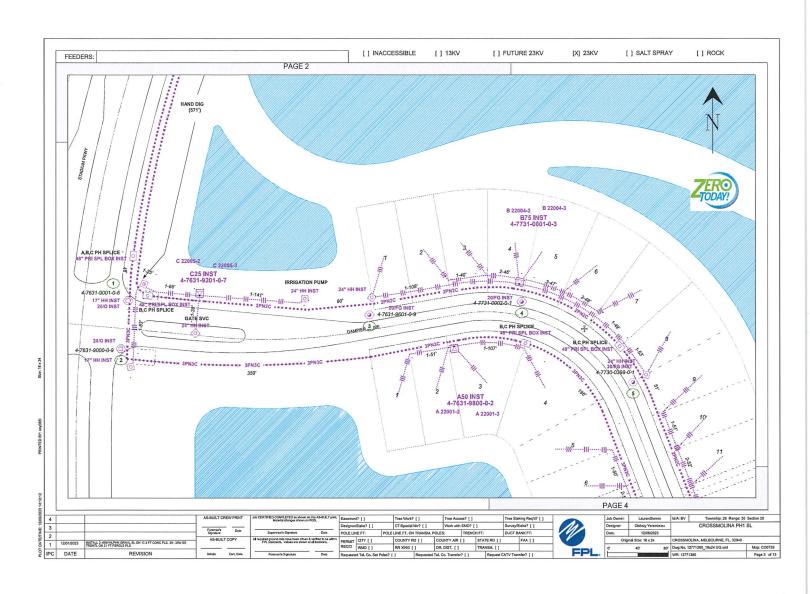
IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

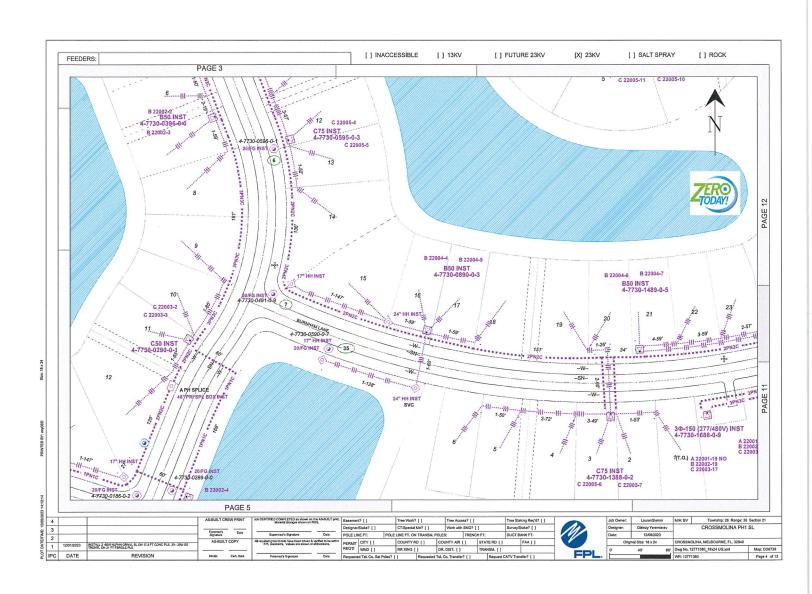
Charges and Terms Accepted:

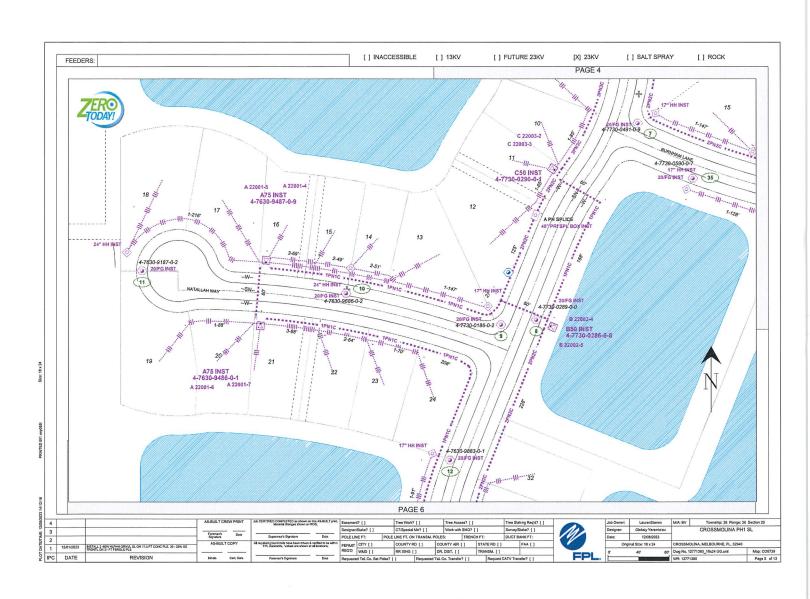
VIERA STEWARDSHIP DISTI	FLORIDA POWER & LIGHT COMPANY		
Customer (Print or type name of Organization)			
ву: 35 д 22	3-17-25	By: Chris Venoy	
Signature (Authorized Representative)		(Signature)	
Todd J. Pokrywa, Chairman		Chris Venov	
(Print Viera Stewardship District		(Print or type name)	
Title:		Title: FPL LT-1 Representative	

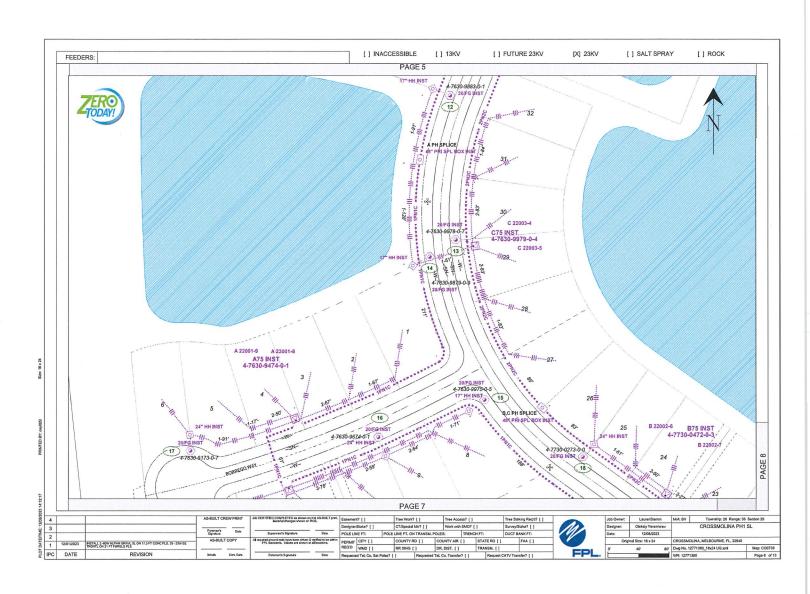


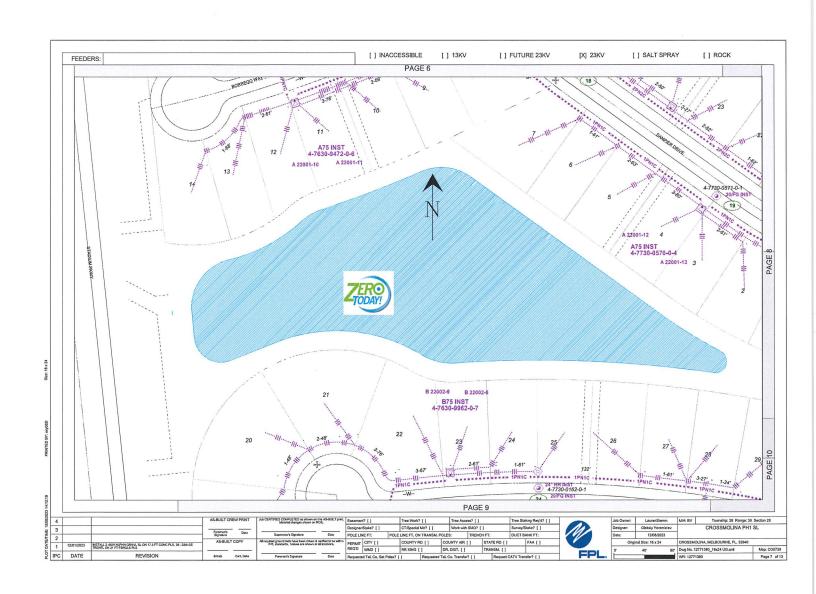


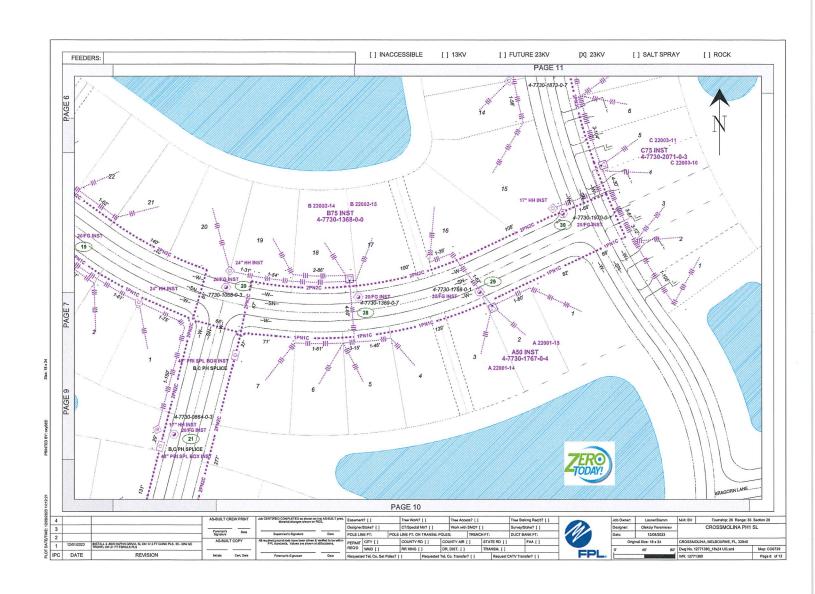


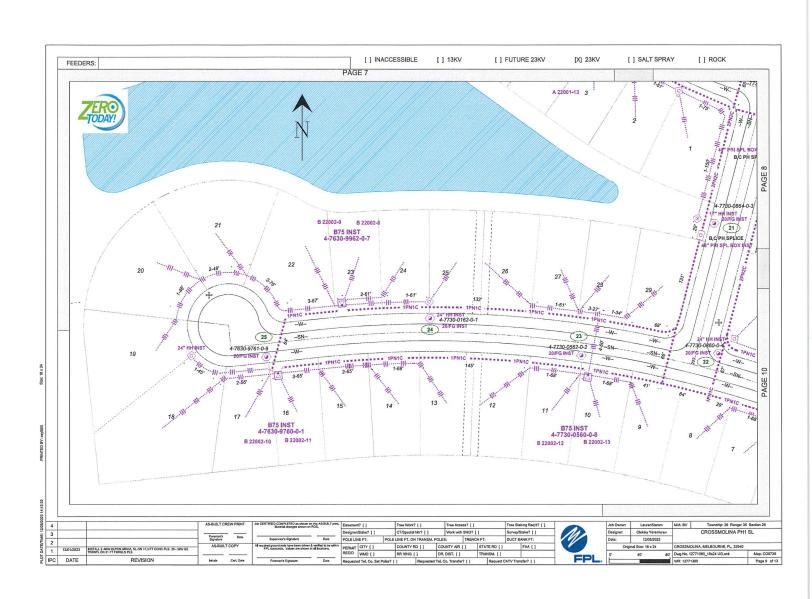


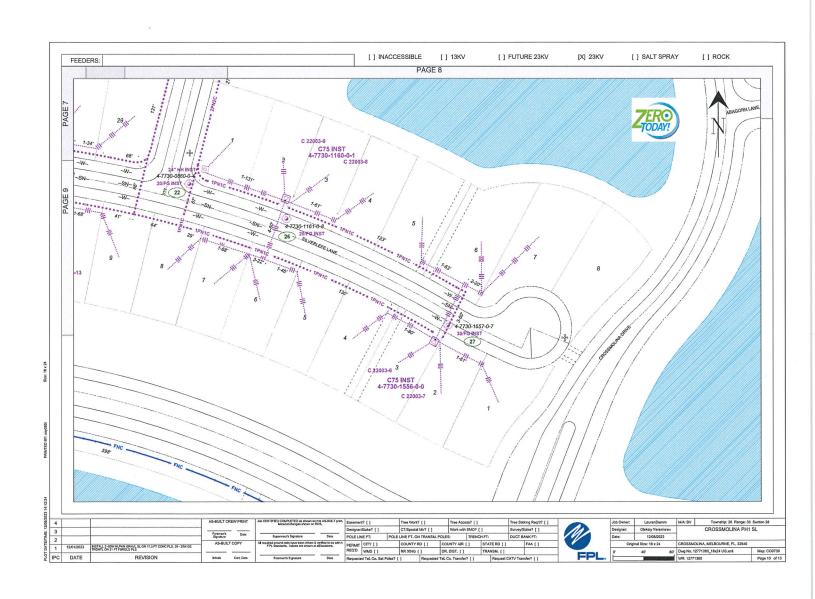


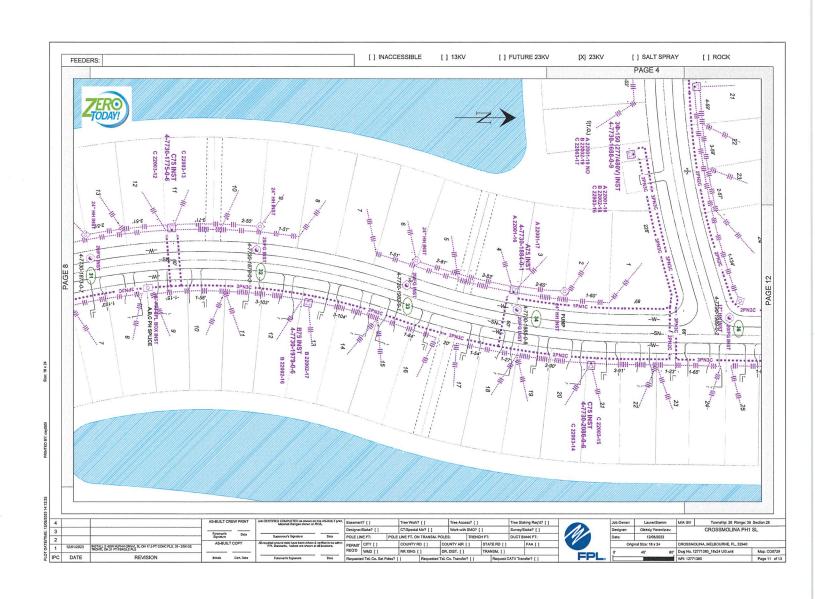


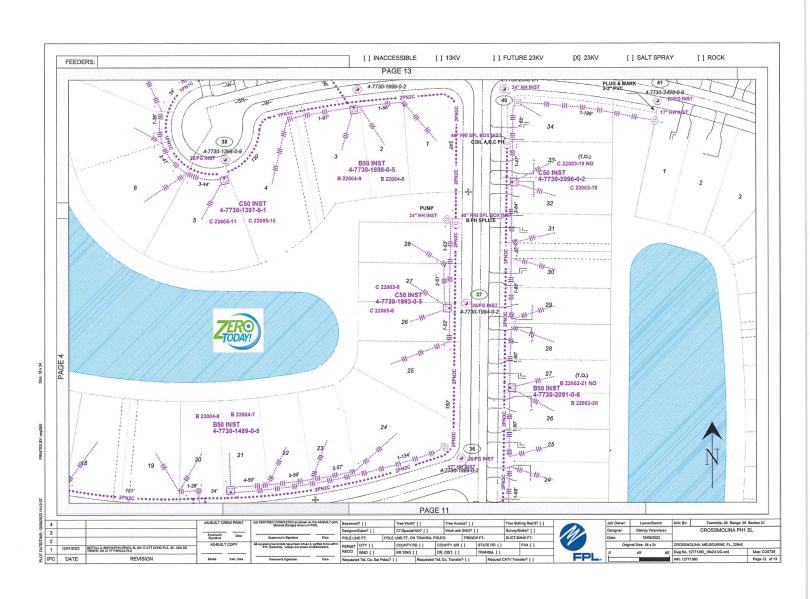


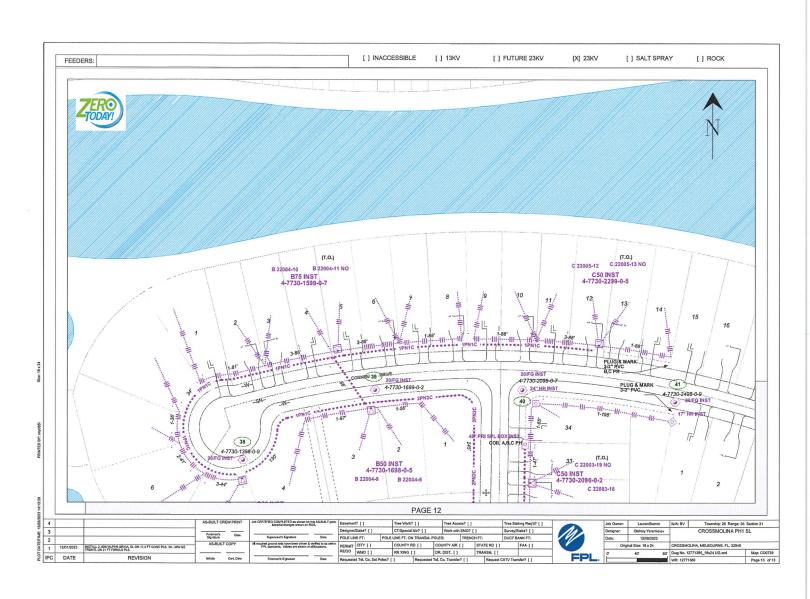












VIERA STEWARDSHIP DISTRICT

RATIFICATION ITEMS CII



FPL Account Number: 7336734426

FPL Work Request Number: 12834425

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, <u>VIERA STEWARDSHIP DISTRICT</u> (hereinafter called the Customer), requests on this <u>11th</u> day of <u>March</u>, <u>2025</u>, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) <u>Farallon Fields PH 1 WR12834425</u>, located in <u>Sanford</u>, Florida.

(a) Installation and/or removal of FPL-owned facilities described as follows:

Fixture Description ⁽¹⁾	Watts	Lumens	Color Temperature	# Installed	# Removed
Traditional Carriage (Town & Country) – W/Side Panels	39	3500	3K	38	
Holophane Granville Black/Black	39	5190	3K	2	
			9		
¥					

⁽¹⁾ Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/led

Pole Description	# Installed	# Removed
21' black tapered concrete pole	38	
Black Washington Pole 18.5'	2	
	00000000000000000000000000000000000000	

- (b) Installation and/or removal of FPL-owned additional lighting facilities where a cost estimate for these facilities will be determined based on the job scope, and the Additional Lighting Charges factor applied to determine the monthly rate.
- (c) Modification to existing facilities other than described above or additional notes (explain fully):

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), fumish to the Customer the electric energy necessary for the operation of the Lighting System, and fumish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

- 2. To pay a monthly fee for fixtures and poles in accordance to the Lighting tariff, and additional lighting charge in the amount of \$392.28 These charges may be adjusted subject to review and approval by the FPSC.
- To pay Contribution in Aid of Construction (CIAC) in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
- 4. To pay the monthly maintenance and energy charges in accordance to the Lighting tariff. These charges may be adjusted subject to reviewand approval by the FPSC.
- 5. To purchase from FPL all the electric energy used for the operation of the Lighting System.
- 6. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
- 7. To provide access, suitable construction drawings showing the location of existing and proposed structures, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
- 8. To have sole responsibility to ensure lighting, poles, luminaires and fixtures are in compliance with any applicable municipal or county ordinances governing the size, wattage, lumens or general aesthetics.
- 9. For new FPL-owned lighting systems, to provide final grading to specifications, perform any clearing if needed, compacting, removal of stumps or other obstructions that conflict with construction, identification of all non-FPL underground facilities within or near pole or trench locations, drainage of rights-of-way or good and sufficient easements required by FPL to accommodate the lighting facilities.
- 10. For FPL-owned fixtures on customer-owned systems:
 - a. To perform repairs or correct code violations on their existing lighting infrastructure. Notification to FPL is required once site is ready.
 - b. To repair or replace their electrical infrastructure in order to provide service to the Lighting System for daily operations or in a catastrophic event.
 - c. In the event the light is not operating correctly, Customer agrees to check voltage at the service point feeding the lighting circuit prior to submitting the request for FPL to repair the fixture.

IT IS MUTUALLY AGREED THAT:

- 11. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities:
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

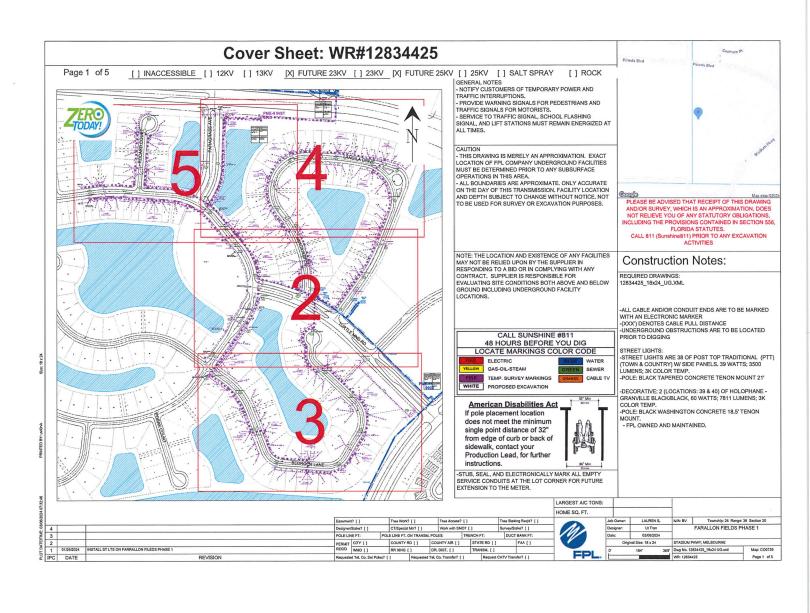
- 12. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient rights-of-way or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Paymentshall be made by the Customer in advance of any relocation.
 - Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
- 13. FPL may, at any time, substitute for any fixture installed hereunder another equivalent fixture which shall be of similar illuminating capacity and efficiency.

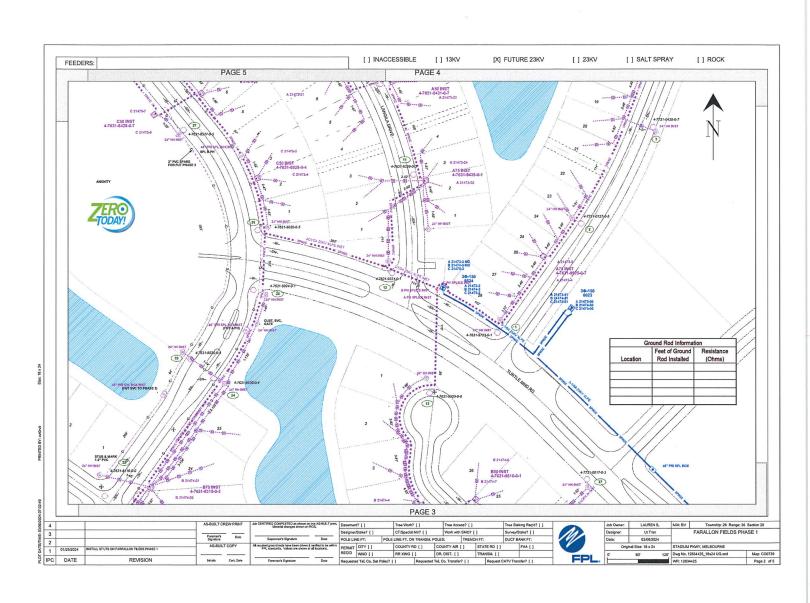
- 14. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial ten (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
- 15. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the original installed cost of the facilities provided by FPL under this agreement less any salvage value and any depreciation (based on current depreciation rates approved by the FPSC) plus removal cost.
- 16. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
- 17. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
- 18. This **Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
- 19. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
- 20. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Customer and FPL.
- 21. The lighting facilities shall remain the property of FPL in perpetuity.
- 22. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

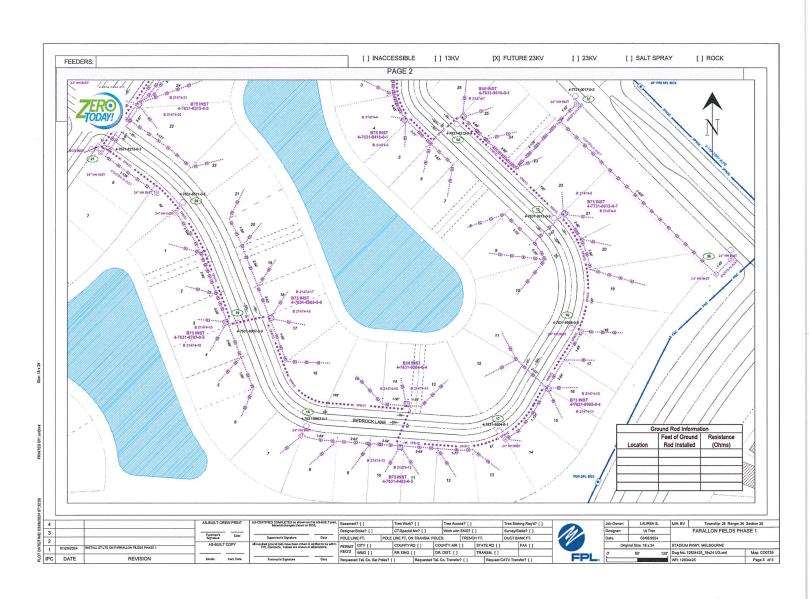
IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

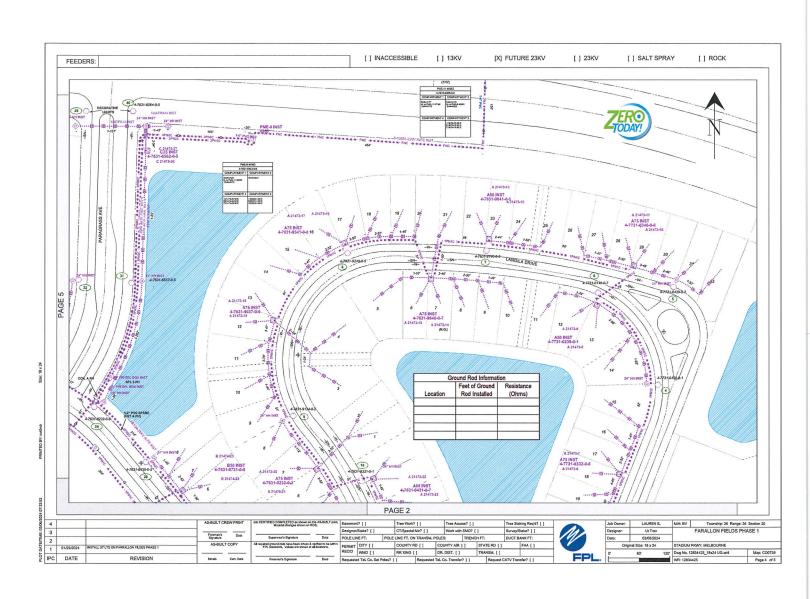
Charges and Terms Accepted:

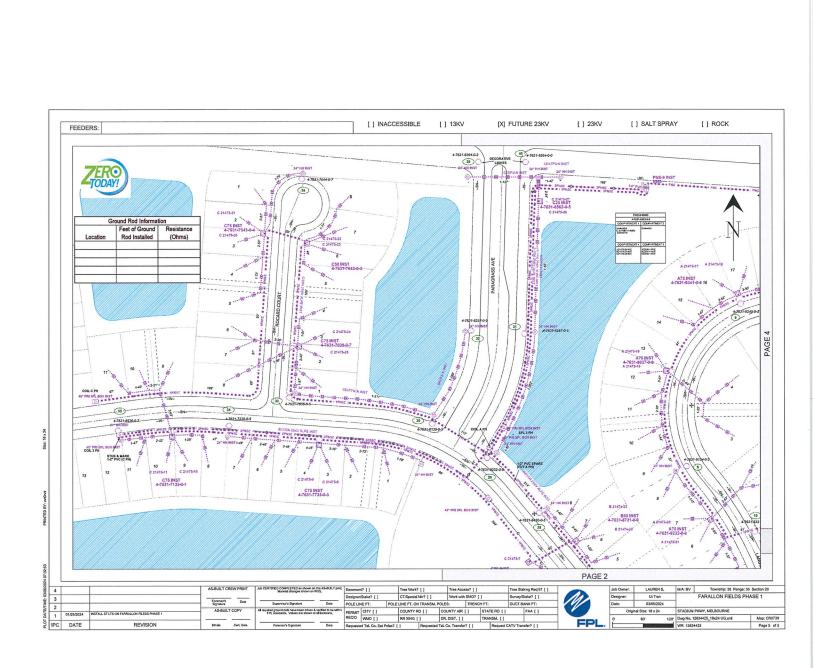
VIERA STEWARDSHIP DISTRICT	FLORIDA POWER & LIGHT COMPANY
Customer (Print or type name of Organization)	
By: 3/17/25	By:
Signature (Authorized Representative)	(Signature)
Todd J. Pokrywa, Chairman (Print or Viera Stewardship District	<u>Chris Venov</u> (Print or type name)
Title:	Title: FPL LT-1 Representative











RATIFICATION ITEMS CIII





FPL Work Request Number: 12834430

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, <u>VIERA STEWARDSHIP DISTRICT</u> (hereinafter called the Customer), requests on this <u>11th</u> day of <u>March</u>, <u>2025</u>, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) <u>Farallon</u> <u>Fields PH 2 WR</u> <u>12834430</u>, located in <u>Sanford</u>, Florida.

(a) Installation and/or removal of FPL-owned facilities described as follows:

	N.				
Fixture Description ⁽¹⁾	Watts	Lumens	Color Temperature	# Installed	# Removed
Traditional Carriage (Town & Country) - W/Side Panels	39	3500	3K	20	
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⁽¹⁾ Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/led

Pole Description	# Installed	# Removed
21' tapered concrete pole	20	

⁽b) Installation and/or removal of FPL-owned additional lighting facilities where a cost estimate for these facilities will be determined based on the job scope, and the Additional Lighting Charges factor applied to determine the monthly rate.

⁽c) Modification to existing facilities other than described above or additional notes (explain fully):

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

- 2. To pay a monthly fee for fixtures and poles in accordance to the Lighting tariff, and additional lighting charge in the amount of \$59.51 These charges may be adjusted subject to review and approval by the FPSC.
- To pay Contribution in Aid of Construction (CIAC) in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
- 4. To pay the monthly maintenance and energy charges in accordance to the Lighting tariff. These charges may be adjusted subject to reviewand approval by the FPSC.
- 5. To purchase from FPL all the electric energy used for the operation of the Lighting System.
- 6. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
- 7. To provide access, suitable construction drawings showing the location of existing and proposed structures, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
- 8. To have sole responsibility to ensure lighting, poles, luminaires and fixtures are in compliance with any applicable municipal or county ordinances governing the size, wattage, lumens or general aesthetics.
- 9. For new FPL-owned lighting systems, to provide final grading to specifications, perform any clearing if needed, compacting, removal of stumps or other obstructions that conflict with construction, identification of all non-FPL underground facilities within or near pole or trench locations, drainage of rights-of-way or good and sufficient easements required by FPL to accommodate the lighting facilities.
- 10. For FPL-owned fixtures on customer-owned systems:
 - a. To perform repairs or correct code violations on their existing lighting infrastructure. Notification to FPL is required once site is ready.
 - b. To repair or replace their electrical infrastructure in order to provide service to the Lighting System for daily operations or in a catastrophic event.
 - c. In the event the light is not operating correctly, Customer agrees to check voltage at the service point feeding the lighting circuit prior to submitting the request for FPL to repair the fixture.

IT IS MUTUALLY AGREED THAT:

- 11. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities:
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

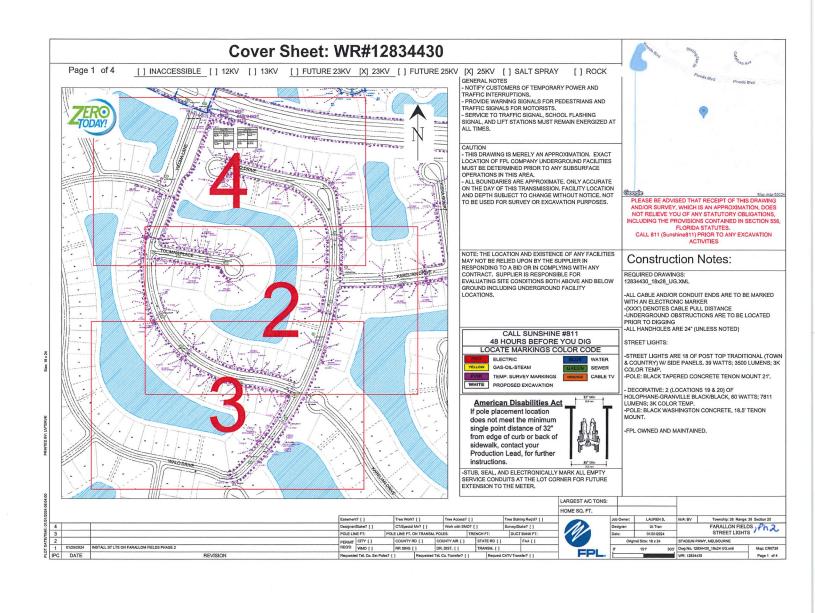
- 12. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient rights-of-way or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Paymentshall be made by the Customer in advance of any relocation.
 - Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
- 13. FPL may, at any time, substitute for any fixture installed hereunder another equivalent fixture which shall be of similar illuminating capacity and efficiency.

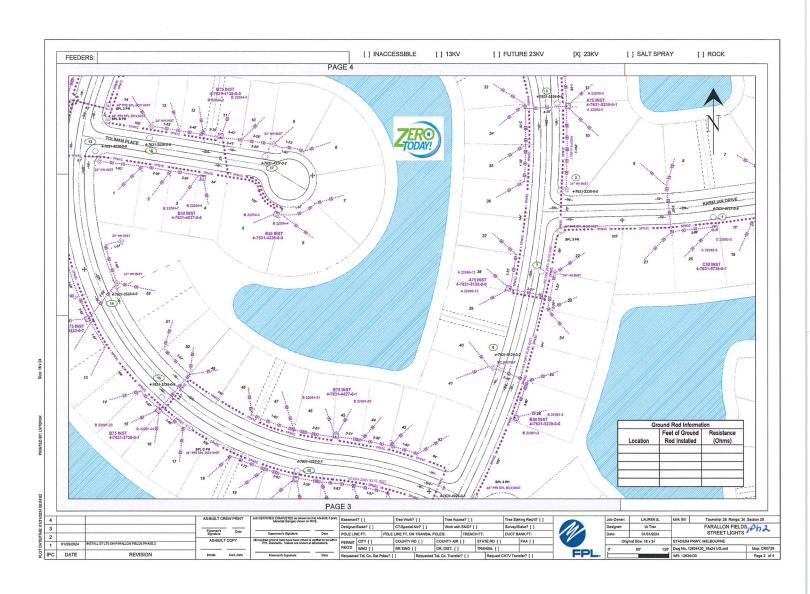
- 14. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial ten (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
- 15. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the original installed cost of the facilities provided by FPL under this agreement less any salvage value and any depreciation (based on current depreciation rates approved by the FPSC) plus removal cost.
- 16. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
- 17. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
- 18. This **Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
- 19. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
- 20. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Customer and FPL.
- 21. The lighting facilities shall remain the property of FPL in perpetuity.
- 22. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

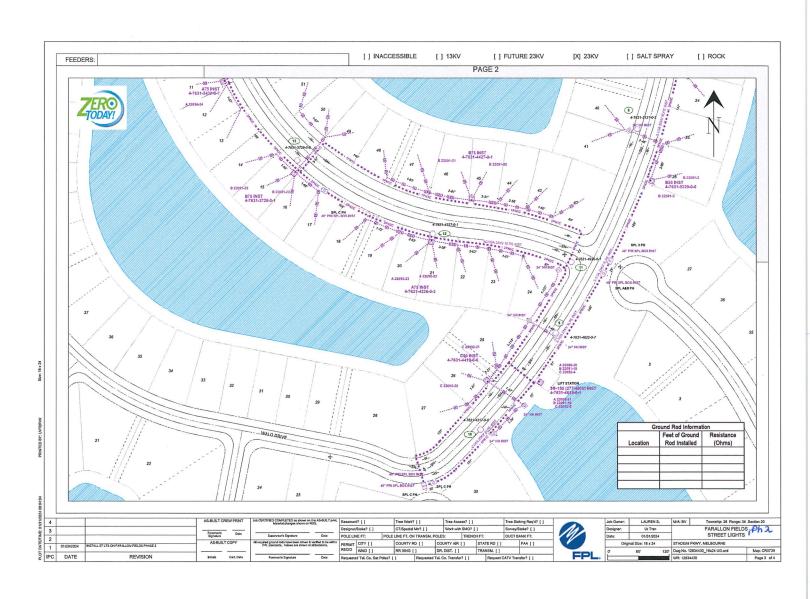
IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

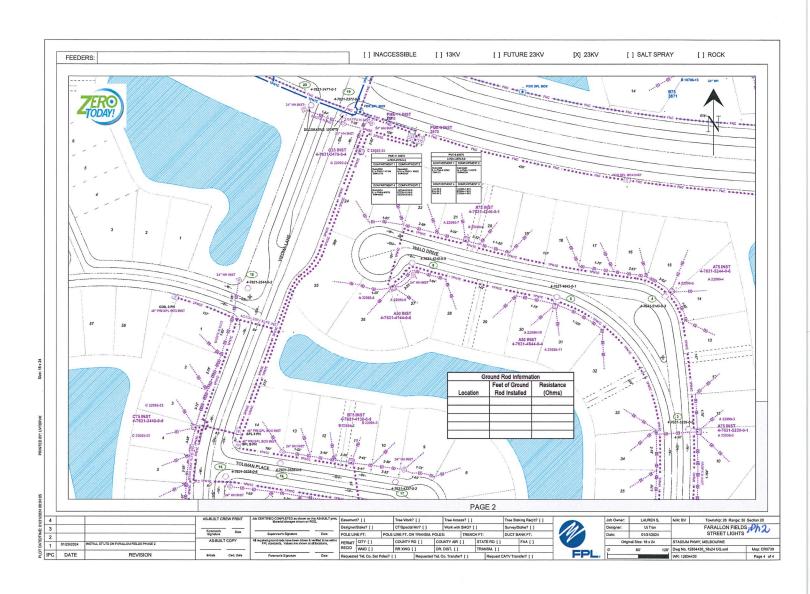
Charges and Terms Accepted:

<u>VIERA STEWARDSHIP DISTRICT</u>	FLORIDA POWER & LIGHT COMPANY
Customer (Print or type name of Organization)	
By: 3-17-25	By:Chris Venoy
Signature (Authorized Representative)	(Signature)
Todd J. Pokrywa, Chairman	Chris Venoy
(Print or ty Viera Stewardship District	(Print or type name)
Title:	Title: FPL LT-1 Representative









RATIFICATION ITEMS CIV



FPL Account Number: 7336734426

FPL Work Request Number: 12834432

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, <u>VIERA STEWARDSHIP DISTRICT</u> (hereinafter called the Customer), requests on this <u>11th</u> day of <u>March</u>, <u>2025</u>, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) <u>Farallon</u> <u>Fields PH 3 WR</u> <u>12834432</u>, located in <u>Sanford</u>, Florida.

(a) Installation and/or removal of FPL-owned facilities described as follows:

Fixture Description ⁽¹⁾	Watts	Lumens	Color Temperature	# Installed	# Removed
Traditional Carriage (Town & Country) – W/Side Panels	39	3500	3K	8	
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⁽¹⁾ Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/led

Pole Description	# Installed	# Removed
21' tapered concrete pole	8	

⁽b) Installation and/or removal of FPL-owned additional lighting facilities where a cost estimate for these facilities will be determined based on the job scope, and the Additional Lighting Charges factor applied to determine the monthly rate.

⁽c) Modification to existing facilities other than described above or additional notes (explain fully): _____

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

- 2. To pay a monthly fee for fixtures and poles in accordance to the Lighting tariff, and additional lighting charge in the amount of \$5.02 These charges may be adjusted subject to review and approval by the FPSC.
- To pay Contribution in Aid of Construction (CIAC) in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
- 4. To pay the monthly maintenance and energy charges in accordance to the Lighting tariff. These charges may be adjusted subject to reviewand approval by the FPSC.
- 5. To purchase from FPL all the electric energy used for the operation of the Lighting System.
- 6. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
- To provide access, suitable construction drawings showing the location of existing and proposed structures, and appropriate plats necessary for
 planning the design and completing the construction of FPL facilities associated with the Lighting System.
- 8. To have sole responsibility to ensure lighting, poles, luminaires and fixtures are in compliance with any applicable municipal or county ordinances governing the size, wattage, lumens or general aesthetics.
- 9. For new FPL-owned lighting systems, to provide final grading to specifications, perform any clearing if needed, compacting, removal of stumps or other obstructions that conflict with construction, identification of all non-FPL underground facilities within or near pole or trench locations, drainage of rights-of-way or good and sufficient easements required by FPL to accommodate the lighting facilities.
- 10. For FPL-owned fixtures on customer-owned systems:
 - a. To perform repairs or correct code violations on their existing lighting infrastructure. Notification to FPL is required once site is ready.
 - b. To repair or replace their electrical infrastructure in order to provide service to the Lighting System for daily operations or in a catastrophic event
 - c. In the event the light is not operating correctly, Customer agrees to check voltage at the service point feeding the lighting circuit prior to submitting the request for FPL to repair the fixture.

IT IS MUTUALLY AGREED THAT:

- 11. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities:
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

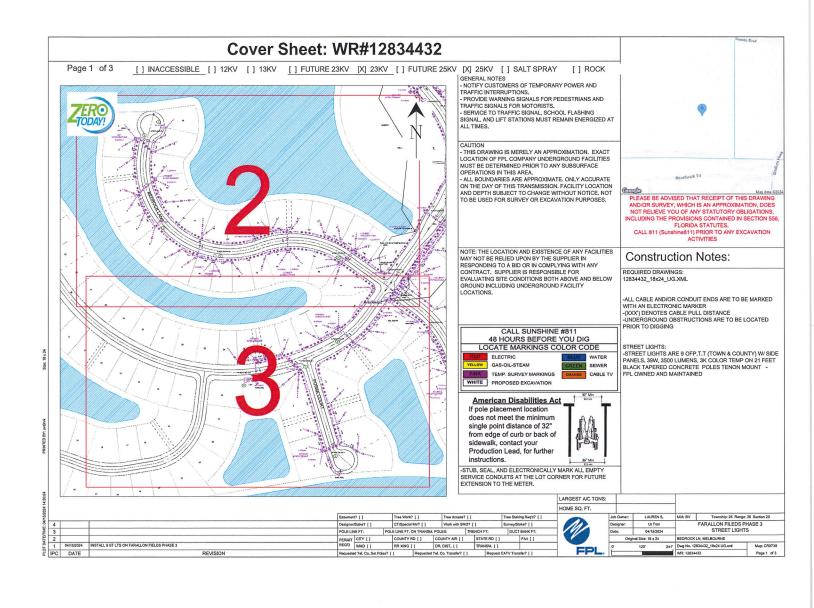
- 12. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient rights-of-way or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer- requested relocation of FPL lighting facilities. Paymentshall be made by the Customer in advance of any relocation.
 - Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
- 13. FPL may, at any time, substitute for any fixture installed hereunder another equivalent fixture which shall be of similar illuminating capacity and efficiency.

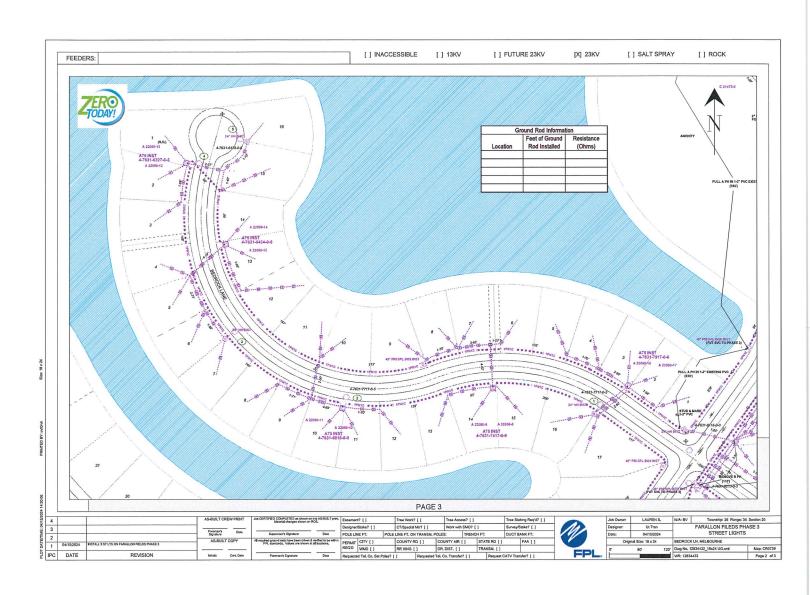
- 14. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial ten (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
- 15. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the original installed cost of the facilities provided by FPL under this agreement less any salvage value and any depreciation (based on current depreciation rates approved by the FPSC) plus removal cost.
- 16. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
- 17. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
- 18. This **Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
- 19. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
- 20. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Customer and FPL.
- 21. The lighting facilities shall remain the property of FPL in perpetuity.
- 22. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

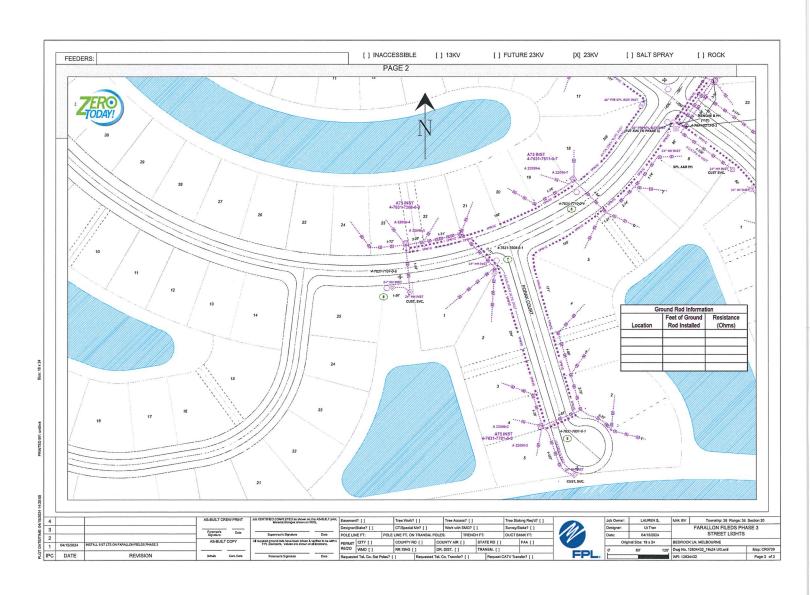
IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

	VIERA STEWARDSHIP DISTRICT	FLORIDA POWER & LIGHT COMPANY
Customer (Pr	rint or type name of Organization)	
Ву:	K A 22 - 3 11/25	By: Chris Venoy
Signature (Au	uthorized Representative)	(Signature)
Tode	d J. Pokrywa, Chairman	Chris Vanay
		Chris Venoy
(Print Vier	a Stewardship District	(Print or type name)
Title:		Title: FPL LT-1 Representative







RATIFICATION ITEMS D

FIRST AMENDMENT TO MASTER CONTINUING SERVICES AGREEMENT BETWEEN THE VIERA STEWARDSHIP DISTRICT AND GREEN ENVIRONMENTAL MANAGEMENT, LLC, FOR VIERA WILDERNESS PARK PRESCRIBED BURNS

This Amendment (the "Amendment") is made and entered into to be effective the ____ day of October 2024, by and between:

Viera Stewardship District, a unit of special-purpose government established pursuant to Chapter 2006-360, Laws of Florida, as amended, and located in Brevard County, Florida, with an address of 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "District"); and

Green Environmental Management, LLC, a Florida limited liability company, whose address is 2204 Fosgate Drive, Winter Park, Florida 32789 (the "Contractor," and together with the District, the "Parties").

RECITALS

WHEREAS, on January 12, 2024, the District and Contractor entered into that certain Master Continuing Services Agreement Between the Viera Stewardship District and Green Environmental Management, LLC, for Viera Wilderness Park Prescribed Burns (the "Agreement") to provide prescribed burn services in the Viera Wilderness Park Stage 1 and Viera Wilderness Stage 2 (K2) Conservation District for the 2023/2024 Fiscal Year; and

WHEREAS, the Parties desire to amend the Agreement to provide prescribed burn services in the Viera Wilderness Park Stage 1 and Viera Wilderness Stage 2 (K2) Conservation District for the 2024/2025 Fiscal Year, all identified in Contractor's proposal attached hereto as **Exhibit** A and incorporated herein by reference (the "Services"); and

WHEREAS, each of the Parties hereto has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each of the Parties have satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each party hereto.

Now, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

- **SECTION 1.** The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in this Amendment, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All of the remaining provisions remain in full effect and fully enforceable except as explicitly altered herein.
- **SECTION 2.** All references in the Agreement to the Services shall be interpreted to additionally includes those services specified in **Exhibit A** hereto, for the locations identified in the map attached as **Exhibit B** hereto. The Services shall be performed consistent with the Agreement.
- **SECTION 3.** Contractor certifies, by acceptance of this Amendment and the Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with Section 787.06(13), *Florida Statutes*.
- **SECTION 4.** All other terms of the Agreement shall remain in full force and effect and are hereby ratified. However, to the extent the terms and conditions set forth in **Exhibit A** or **Exhibit B** conflict with this Amendment or the Agreement, this Amendment and the Agreement shall control.

IN WITNESS WHEREOF, the Parties hereto have signed this Amendment to the Agreement to be effective on the day and year first written above.

VIERA STEWARDSHIP DISTRICT

Toda J. Pokrywa, Chairman

GREEN ENVIRONMENTAL MANAGEMENT, LLC

Michael Green, President

Exhibit A: Contractor's Proposal

Exhibit B: Location Map

Exhibit A **Contractor's Proposal**



P.O. Box 2344 Winter Park, FL 32790 greenenvironmental@cfl.rr.com

Name/Client	Duda Ranches, Owner The Viera Stewardship District (VSD)	Date: October 15, 2024
Address	The Viera Stewardship District (VSD) Attn: Board of Supervisors - Todd Pokrywa (Chairman) 7380 Murrell Road, Suite 201 Viera, Florida 32940	
Phone/Email	321-757-7455; 321-242-1200	
Project Name	Viera Wilderness Park Prescribed Burn Fiscal Year 2024/2025	

Green Environmental Mgt, LLC proposes to conduct controlled burns within the Viera Wilderness Park (VWP), as generally described during a site visit and meeting with VSD Environmental Professional (EP) and A. Duda & Sons Staff (Ranch) staff on March 17 and October 27, 2023. Controlled burns are anticipated to occur during the VSD fiscal year 2024/2025 as conditions allow within the VWP Stage 1 Conservation District and VWP Stage 2 (K2) Conservation District, with a goal to burn 400 acres as shown in the attached Proposed Burn Map. GEM will provide these services pursuant to the Master Continuing Services Agreement between The Viera Stewardship District and Green Environmental Management, LLC for the Viera Wilderness Park Prescribed Burns dated January 12, 2024. The work will be conducted through the following itemized activities:

> Consult with/Obtain Burn Authorization from Florida Forest Service Green Environmental Management (GEM) will consult with and obtain burn authorizations from the Florida Forest Service for each controlled burn conducted within the project.

Draft Controlled Burn Plan and Maps

GEM will create a controlled burn plan and all maps necessary to conduct a controlled burn, including smoke management plan/map, burn unit map, and fire line map as required by law. GIS assistance from the Environmental Professional (Zev Cohen) staff is certainly welcome and appreciated.

Provide Crew and Equipment

GEM will provide all crew and equipment necessary to conduct controlled burns within VWP.

Install Fire lines

A. Duda & Sons Cocoa Ranch will install and maintain fire lines. No burning can occur until the fire lines have been installed.



Winter Park, FL 32790

Conduct Controlled Burn

GEM will conduct each controlled burn for the price below. The proposed burns are based on ongoing reviews of the site with the Environmental Professional and Ranch Manager, and mapping produced and/or provided by the VSD or its consultants. GEM does NOT guarantee any acreage amount but will strive to complete the target burn unit(s) discussed during the site review and subsequent meetings with and direction from staff as conditions allow. Based on proposed moist site conditions and general woody fuel composition, a partial/patchy burn is anticipated generally. Anticipated acreage completed per burn day will likely be 50-100 acres.

Conduct Nighttime Patrols for Smoke / Fog

GEM may need to conduct night-time patrols of major roads, particularly Interstate 95 or other major local roads, after a controlled burn. Patrols are generally planned for one (1) event/night after each burn, but could continue on an as-needed basis beyond the initial burn if smoke and/or foggy weather is anticipated. If necessary, patrols would be conducted by off-duty law enforcement.

Note: Patrols will be included in the fee below.

Conduct Follow-up Review/Mop-Up

GEM will conduct mop-up within the burn unit as necessary to abide by smoke management/fire control guidelines, and will evaluate the unit regularly until the burn can be safely declared out.

Burn Day Support for SJRWMD

GEM will strive to provide crew and equipment to support the St. Johns River Water Management District (SJRWMD) burn initiative when adjacent to VSD land, provided GEM is not previously obligated for other work.

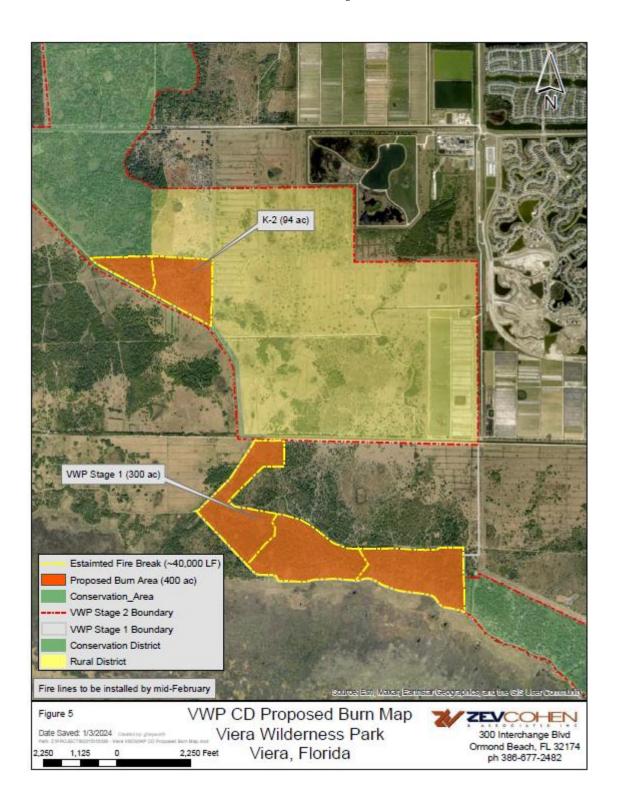
Total Fee for all work itemized above, including patrols, is:

Up to \$60,000 in this fiscal year 2024/2025 for burning 400 acres (invoices will be based on percent complete).

Other fees may be applicable as approved by the Client.

GEM will coordinate with the VSD Environmental Professional and Duda Ranch or its representative as needed to communicate conditions and likelihood of a controlled burn. GEM will strive to conduct a burn to obtain optimum results while providing for overall safety and minimizing risk. Due to the uncertainties of weather and ambient conditions, GEM does not guarantee that a burn will be conducted during a specific season, nor does it guarantee minimum acreage or specific results.

Exhibit B Map



RATIFICATION ITEMS E

WORK AUTHORIZATION NO. 1

THIS WORK AUTHORIZATION ("Work Authorization"), dated December 9, 2024, authorizes certain work in accordance with that certain *Master Preferred Cover Type Parcels Maintenance Services Agreement*, dated June 20, 2018 (as amended from time to time, "Agreement"), by and between the following:

Viera Stewardship District, a local unit of special-purpose government created and existing pursuant to Chapter 2006-360, Laws of Florida, located in Brevard County, Florida, whose address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District"); and

Tropic-Care of Florida, Inc., a Florida corporation, whose address is 7635 Progress Circle, West Melbourne, Florida 32904 ("Contractor" and, together with the District, the "Parties").

SECTION 1. SCOPE OF SERVICES. In addition to and as part of the Preferred Cover Type ("PCT") maintenance services described in the Agreement and any exhibits, amendments, and work authorizations authorized pursuant thereto, the Contractor shall provide the additional tree removal services set forth in the attached Exhibit A, which is incorporated herein by reference, all in accordance with the terms of the Agreement ("Additional Services").

SECTION 2. COMPENSATION. It is understood and agreed that the payment of compensation for the Additional Services under this Work Authorization shall be in the amount set forth in the attached Exhibit A, payable in one lump sum amount and in the manner set forth in the Agreement, and shall include all labor, services, materials, and work necessary to complete the Additional Services.

SECTION 3. ACCEPTANCE. Acceptance of this Work Authorization will authorize the Contractor to complete the Additional Services as outlined above and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect.

SECTION 4. E-VERIFY. The Contractor, on behalf of itself and its subcontractors, hereby warrants compliance with all federal immigration laws and regulations applicable to its employees. The Contractor further agrees that the District is a public employer subject to the E-Verify requirements provided in Section 448.095, Florida Statutes, and that such provisions are applicable to this Agreement, including, but not limited to registration with and use of the E-Verify system. The Contractor shall comply with and perform all applicable provisions of Section 448.095, Florida Statutes. Accordingly, to the extent required by Florida Statute, the Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), Florida Statutes. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(5)(c), Florida Statutes, within the year immediately preceding the date of this Agreement.

SECTION 5. ANTI-HUMAN TRAFFICKING. Contractor certifies, by acceptance of this Work Authorization, that neither it nor its principals utilize coercion for labor or services as

defined in Section 787.06, *Florida Statutes*. Contactor agrees to execute an affidavit in compliance with Section 787.06(13), *Florida Statutes*, and acknowledges that if Contractor refuses to sign said affidavit, the District may terminate this Agreement immediately.

IN WITNESS WHEREOF, the Parties hereto have caused this Work Authorization to be executed the day and year first above written.

VIERA STEWARDSHIP DISTRICT

Chairman/Vice Chairman

TROPIC-CARE OF FLORIDA, INC., a Florida corporation

By: Tou Romando

Its: PRES.

Exhibit A: Scope of Additional Services

Exhibit A

TROPIC-CARE OF FLORIDA, INC. LAWN CARE AND LANDSCAPING SPECIALIST

7635 Progress Circle West Melbourne, Florida 32904 (321) 724-5333 (321) 724-1078 FAX LINE

Email: Tropiccarefl@gmail.com

THIS AGREEMENT entered into this 4th day of December 2024, by and between TROPIC-CARE OF FLORIDA, INC. OF BREVARD, FLORIDA AND The Viera Stewardship District of BREVARD, FLORIDA. Attention Todd Pokrywa

JOB NAME: Strom Park VSD preserve

JOB LOCATION: Strom park

DATE PERFORMANCE IS TO BEGIN: To be discussed.

DESCRIPTION OF JOB, SPECIFICATIONS AND ESTIMATES:

Type-Common Name

Amount each

Total

Cut down three large dead pine trees:

\$ 1,550.00

Haul away to dump:

\$ 575.00

Total

\$ 2,125.00

In this total price includes: material and labor. Any additional material or labor shall be considered an extra cost to owner.

WE PROPOSE:

Hereby to furnish material and labor-complete in accordance with above specifications for the sum of: Two Thousand-One Hundred-Twenty-Five Dollars and 00/100 \$ 2,125.00

Payments to be made as follows:

Due upon completion.

Legal Fees: The buyer agrees to pay all cost including reasonable attorney's fees in the event that it becomes necessary to enforce payment of this contract. This shall apply whether suit be instituted or not. All delinquent accounts shall bear interest at the rate

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized Signature

Note: this proposal may be withdrawn by us if not accepted within 30 days.

RATIFICATION ITEMS FI

Work Authorization #39

October 3, 2024

Viera Stewardship District Board of Supervisors Brevard County, Florida

Subject:

Work Authorization #39

Environmental Professional Fiscal Year 2024/2025

ZC 15039EP25

Dear Mr. Todd Pokrywa (Chairman of the VSD Board of Supervisors):

Zev Cohen & Associates, Inc. (ZCA) is pleased to submit this Work Authorization to provide environmental consulting services for the Viera Stewardship District (VSD) for Environmental Services in fiscal year (FY) 2024/2025. ZCA will provide these services pursuant to our current agreement dated June 30, 2015 ("Environmental Agreement") as follows:

Environmental Professional-Fiscal Year 2025

Scope of Services

ZCA will represent the VSD as the Environmental Professional (EP) for fiscal year 2024/2025 and will perform services as requested by the VSD which may include the following services. The EP shall consult with the VSD, A. Duda & Sons (ADS) and the Viera Company (TVC) as requested, to review the Habitat Management Plan (HMP), and other environmental obligations required by various issued environmental permits. ZCA shall perform two (2) site visits per year to review the conditions of the Viera Wilderness Park (VWP) Stages 1 and 2 mitigation areas to determine if management actions comply with the HMP and other Environmental permits. The EP shall advise the VSD Board of Supervisors (BoS) or ADS to review land management activities, exotic species removal, prescribed burns, mechanical vegetation management, swale maintenance and mowing.

The EP shall advise the VSD BoS to proceed with management actions to develop the land management budget for the VWP and preferred cover type habitats to stay in compliance with the management objectives of the HMP and PUD.

The EP shall update the VWP Annual Utilization Program (AUP) Checklist for fiscal year 2025/2026 that outlines action items that the VSD and/or ADS anticipate in the VWP for that fiscal year. The EP will coordinate with ADS and the VSD to prepare a budget for environmental management to correspond to required land management commitments in environmental permits consistent with the AUP.

The EP shall also prepare for and participate in up to four (4) meetings with the VSD BoS by phone or in person. The EP shall provide a report at the VSD BoS meetings that the EP attends summarizing the status of management obligations and environmental commitments and recommendations for compliance with environmental permits/entitlements, if requested.

Fee for Professional Services: Hourly with an Estimated Fee of \$15,000.00 (plus Reimbursable Expenses)

Reimbursable expenses are in addition to the above referenced fees. The above fee does not include services not specifically listed. Should additional services be required, they can be furnished with an additional proposal.

Please refer to the Conditions in the **Environmental Agreement** between the VSD and ZCA dated June 30th, 2015, incorporated by reference for this Contract for Services.

If this Contract for Services meets with your approval, please indicate your acceptance below, and return an executed copy to us for our files. Receipt of this signed work authorization will be considered our notice to commence work.

Please be advised that our firm has provided consulting services for our Clients for 47 years. If you have any questions in that regard, please let us know.

Thank you for requesting this contract from our firm. We look forward to working with you on this project and on many more in the future. If you have any questions, please feel free to contact me.

Sincerely,

ZEV COHEN & ASSOCIATES, INC.

Robert J. Ball, P.E.

President

APPROVED AND ACCEPTED

By: Todd J. POKrywa

Authorized Representative of Viera Stewardship District

Date: October 4, 2024

RJB/ns

15039c40 EP25 WA #39

cc:

Samuel C. Hamilton, Jr., P.E.

Robert J. Ball, P.E. William D. Lites Viviana Vargas Haley Calkins File

RATIFICATION ITEMS FII

Work Authorization #40

October 3, 2024

Viera Stewardship District Board of Supervisors Brevard County, Florida

Subject:

Work Authorization #40

Inspections and Miscellaneous Work by Environmental Professional

Fiscal Year 2024/2025

ZC 15039HT25

Dear Mr. Todd Pokrywa (Chairman of the VSD Board of Supervisors):

Zev Cohen & Associates, Inc. (ZCA) is pleased to submit this Work Authorization to provide environmental consulting services for the Viera Stewardship District (VSD) for Environmental Services in fiscal year (FY) 2024/2025. ZCA will provide these services pursuant to our current agreement dated June 30, 2015 ("Environmental Agreement") as follows:

Wetland/Habitat Maintenance in Viera Wilderness Park Stage 1 and Stage 2 (Oversee Targeted Spraying) Fiscal Year 2024/2025

Scope of Services

ZCA shall coordinate maintenance in the VWP Stages 1 and 2 in accordance with conditions outlined in the United States Army Corps of Engineers (USACE) permit SAJ-2008-03508 (Mod 5). ZCA shall locate clusters of exotic species as defined by the most current Florida Exotic Plant Pest Council (FLEPPC) list. ZCA will coordinate closely with A. Duda and Sons, Inc. (ADS) during this process to identify clusters of FLEPPC listed exotics in the VWP Stages 1 and 2 where mechanical removal is conducted by ADS. ZCA shall also coordinate with Helena Agri-Enterprise, LLC (Helena) to have them spray exotic species identified by ZCA. The primary targets will be Brazilian pepper (Schinus terebinthifolius), cogongrass (Imperata cylindrica), climbing fern (Lygodium spp), and torpedo grass (Panicum repens).

Fee for Professional Services and Reimbursable Expenses: VWP Stage 1 & 2: \$1,000.00

Total Lump Sum: \$1,000.00

Inspections, Reports and Miscellaneous work, and oversight of VSD Villages 1 and 2 Preferred Cover Type (PCT) and Natural Areas by Environmental Professional

Scope of Services

I. Monitoring and Reporting

ZCA will perform the Fifth Annual Monitoring Event for the Viera Wilderness Park (VWP) Stage 1 and 2 and prepare and submit a report, to the U.S. Army Corps of Engineers as required in Permit #SAJ-2008-03508 Mod 5.

The VSD Environmental Professional (EP) will continue to facilitate management of the Preferred Cover Type (PCT) and natural areas within Villages 1 and 2 (for fiscal year 2024/2025) for the Viera Stewardship District (VSD). ZCA will coordinate with the VSD and contractors to provide guidance for PCT and natural area management and contracting of the PCT parcels when needed. ZCA shall conduct up to two (2) site visits with a contractor licensed and qualified to complete the necessary work to facilitate the procurement of cost estimates to complete the PCT management.

Fee for Task I: Professional Services to be billed Hourly with an Estimated Fee of \$13,000.00 (plus Reimbursable Expenses)

II. Annual Burrowing Owl Reporting

ZCA shall perform intermittent site visits throughout the year to monitor the habitat conditions and of the artificial mounds and cavities in the three (3) Viera Burrowing Owl Preserves (VBOP) for the 2024/2025 fiscal year. A simplified status report of maintenance, condition of the burrows and observed occupancy will be sent to the Client for review and included in the Viera Company's Biennial Report to document compliance as referenced in the FWC permit and the VBOP Management Plan.

Fee for Task II Professional Services and Reimbursable Expenses: Lump Sum: \$1,000.00

Reimbursable expenses are included in the above referenced fees. The above fee does not include services not specifically listed. Should additional services be required, they can be furnished with an additional proposal.

Please refer to the Conditions in the **Environmental Agreement** between the VSD and ZCA dated June 30th, 2015, incorporated by reference for this Contract for Services.

If this Contract for Services meets with your approval, please indicate your acceptance below, and return an executed copy to us for our files. Receipt of this signed work authorization will be considered our notice to commence work.

Please be advised that our firm has provided consulting services for our Clients for 47 years. If you have any questions in that regard, please let us know.

Thank you for requesting this contract from our firm. We look forward to working with you on this project and on many more in the future. If you have any questions, please feel free to contact me.

Sincerely,

ZEV COHEN & ASSOCIATES, INC.

Robert J. Ball, P.E.

President

APPROVED AND ACCEPTED

By: Todd J. Pokrywa Authorized Representative of Viera Stewardship District

Date: October 4, 2024

RJB/ns

15039c41 HT25 WA #40

Samuel C. Hamilton, Jr., P.E.

Robert J. Ball, P.E. William D. Lites Viviana Vargas

File

VIERA STEWARDSHIP DISTRICT

RATIFICATION ITEMS G

Responsi	VIERA WILDERNESS		ANNUAL	UTILIZAT	TON DD									
Responsi	•				ION PA	JGRAIVI	CHECKL	IST - I	ISCAL Y	EAR 202	5/2026	5		
Responsi	•			4/10/2025	Dr	eft	Updated 4	/10/2025						
		Notes:		, 								/ /n o o o o		
	Viera Stewardship District (VSD) A. Duda & Sons, Inc. (ADS)			ussion in Secti ussion in Secti										
	A. Duda & Sons, Inc. (ADS) .			h FDACS appre			-	nent rian -	moividuai t	isted Specie	s Conside	rations		
Manager	ment Unit:	Legend:	Х					ear as man	agement ac	tivîties inter	sify)			
	VWP Stage 1 and Stage 2		"blank"	No action a	nticipated tl	is year					••			
			C	See attache		page/s								
Fiscal ye				ADS activity		-				- 6	ñ			
	2025/2026			VSD activity		andhill Cean		Nesting Se		abio 5				
Т	Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5 Initiator — Dry Season — Dry Season													
IMP	Resource Management Objectives	VSD ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Se
4.1 R	desource Protection and Conservation	-												
a C	Conservation Planning		1											
c	conversion of habitat to improved pasture, turfgrass, range			1001										
	and, or wet praire for caracara mitigation requirements (SHCP)	X												
- 1	n VWP Stage 2 K Pastures and I Pastures. (1)												1500	1
	Continued conversion of approximately 600 acres of pasture and flatwoods to turfgrass in K-1W, K-1E, and F1.	x												
1.	2. 4)	^	100											
					il.									1
	Consult VSD during AUP preparation and prior to	x	l l											Ki.
v	/egetation Management activities (see 4.3 below) (3)		B .							1000		s week		
C	Comments: 1) Supplemental Habitat Conversion Plan (SF	ICP) areas in I	K Pastures co	mpleted. SHC	P #2 = 163a	c; SHCP #3	= 58ac; SHC	P #4 = 53ac	have beer	convereted	and mair	rtained. Ir	i Pasture	SHCP
	29 acres, conversion fhas been completed. See 4.3b and													
	Consultation with VSD and ADS occurred in conjunction wi conversion of 600-acres will take several years to complete				t" 4) Turf gr	ass convers	on will be o	onducted a	ccording to	the Cocoa I	Ranch Car	acara Pro	cedure. Tv	vo pha

Manag	ement Unit: VWP Stage 1 and Stage 2	Leger	nd:	X "blank" C	Responsible No action an See attached	ticipated t	his year	m year-to-y	ear as man	agement ac	tivities inte	nsify)			
Fiscal	/ear: . 2025/2026				ADS activity VSD activity Care	acara and S	andhill Cran	Peal ne and Burro		see HMP T	able 5				
			ator			_			•	eason		<u> </u>			
HMP	Resource Management Objectives	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
b	Conservation Protection														
	Additional Conservation Easements to take effect	х													
Comments: Additional areas in Conservation District (CD) of VWP Stage 1 recorded in CE for Town Center, Adelaide, Neighborhood 9. Three burrowing owl areas recorded in CE. Environmental easement the VWP Stage 2 was recorded on October 2, 2019, and the Lake Andrew/Pineda Extension Conservation Easement was recorded on September 24, 2020. The current Stage 2 extent now includes all of 2 and most of the historic Stage 3, including the CD near I-95 north of the 2 mile canal. VWP Stage 3 CE is anticipated in Fiscal Year 2025/2026. All Stage 3 will be Rural District except for the Conservation District by I-95 (South of the 2 mile canal) and small additionas to the J-4 woods. All Ranch housing located in Stage 3 will be maintained in the Rural District to facilitate the continuation of agricultural activities beneficial to the VWP.													l of Stage ration		
С	Management Timing	Х	1.												
	Current Management Period	X													
	Conservation Easements granted	×	x	Conservation	Easement granted	hu ANS to the V	SD-VWP Stage	7 recorded on N	ovember 30 20	17. VWP Stage	2 recorded on C	ortober 2 2019			
	Conservation casements granted	<u> </u> ^		Consci vaccin	T T T T T T T T T T T T T T T T T T T	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	T	1	1	1	T	7	T	1	г
				l											
	Comments: Continuing management period 3 for VWP St	age 1. (Continuir	ng managen	nent period 21	or VWP St	age 2. VWP	Stage 3 anti	icipated Ma	nagement !	Period (CE)	in Fiscal Ye	ar 2025/2	026.	
đ	Management Units	х	1	In consult	tation with AD	S managen	nent, VSD M	tanagement	t Units shou	ild roughly t	ollow existi	ng pasture	boundari	es	
		х	i i	- VWP Stag	ge 1 (L-1 Pastu	re): 760.42	acres (see '	"VWP" Stag	e 1 Manage	ment map)					
	Conservation District	X		- Approxima	ately 290 acre C	D; south bot	indary = fend	e on south si	ide of Perime	eter canal; fe	nce on west:	side of Beth	el Slough		
	Rural District	×	1	- Approxin	nately 470 acr	e RD; north	boundary =	= fence on s	outh side o	fTwo-Mile;	east bound	lary = fenc	e along Po	werlines	
		Х		- VWP Sta	ge 2 (I, J, K, E,	& D pasture	es/woods) (D & RD							
	Total	X		- VWP Stag	ge 3 (H woods	& sod field	s, U-1, addi	tions to J-1,	I-2, J-4E, L-	1)					
	Comments: BE 33 CE (7.85 acres) located in Di woods. T							6 acres) loc	ated in 1-2	VBOP Area	2 (74.06 ac	res) locate	d in J-1 W	est, and V	BOP Area
	located in the VWP Stage 1 (L-1 Pasture) (totaling 81.93 a	ecres). I	listed sp	ecies conse	rvation area St	tage 3 (and	2).								

Manag	ement Unit:	Legen	d:	X	Responsible	party (may	change from	n vear-to-v	ear as mana	gement act	ivities inten	sifv)		***************************************	
	VWP Stage 1 and Stage 2	mog cir		"blank"	No action ar			,				,,			
				С	See attache										
Fiscal	rear:				ADS activity										
	2025/2026				VSD activity			Peak	Nesting Se	ason					
				-	Car	acara and S	andhill Cran	e and Burro	wing Owl -	see HMP Ta	ible 5				
		The second second	ator				***************************************		Dry S	eason					
HMP	Resource Management Objectives	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
4.2	Prescribed Fire														
	Pre-nesting season observations		х												
	· VSD confirmation as needed	х				,									
	Prepare burn plan (1, 2)		Х												
	Burn (Rural District) (4)		Х												
	Burn (Conservation District) (4)	х													
	Add burn plan and burn information to Fire Log (3)	х	х	7233		12	() (4 5000	ji g-	V.			, and			
	Community education / information	Х						2			22		=24.578.51		
	Maintain Fire Log for inspection by the public ³		10					-							
	Comments: 1) VWP Stage 1 roller chopping and prescrib														
	woods (VWP Stage 1). Burns may be conducted at anytin														
	records in accordance with local, State, and federal requir														the Rural
	District, and VSD will be the initiator of burns within the C	onserva	ation Dis	strict - Start	planning burn	s in FY 2023	, start burn	S IN FY 2025	. Burn day	support nre	nnes and si	te prep wi	th ADS sup	oport.	-
4.3	Vegetation Management	1													
		-													
· a	Invasive Exotic Plant Control	<u> </u>	_												
	Herbicide application	X													
	Biological contro	×										- 3			
	Mechanical methods (see 4.3c below														
	Comments: Herbicide applications for cogongrass, climbi	ng fern	, and Br	zillian pepp	er control to	continue in	VWP Stage	2 in FY 2024	/2025. 14,	-2, and M-2	mechanica	l - continu	e using me	echancial r	nulching
	for Brazillian Pepper removal. ADS using ECOR and Heleni	a as a C	ontracto	r to continu	e to spray co	gon grass in	Stage 2. Tr	uck/ATV sp	ray climbin	g fern in VM	/P Stage 2 ir	J4 Wood	s canals. A	DS to con	tinue to
	control/spray Brazilian Pepper in SHCP #3, 4, and 6 (rural	district). Targe	ted spraying	of exotic spe	cies in area	by I-95 nort	h of D-2N b	y VSD. Can	als will be cl	eared of an	y plant cor	rgestion li	miting flov	w. In 2024,
ii ii	mechanical management of Brazillian pepper and cogon s	praying	remov	al in E-1 and	D-1 woods; t	nis will cont	nue into 20	25. VWP St	age 3 rofler	chopping t	o improve w	voods for r	ough graz	ing.	

Manag	ement Unit: VWP Stage 1 and Stage 2	Legen	d:	X "blank" C	Responsible No action at See attache	nticipated th	is year	m year-to-ye	ear as mana	agement ac	tivities inter	nsify)		, 	A
Fiscal y	ear: 2025/2026				ADS activity VSD activity Car		ndhill Cran		Nesting Se		able 5	Ä			
		Initia							Dry S	eason					
HMP	Resource Management Objectives	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
b	Timber Management														
	Cabbage palm harvest		х												
	Timber harvest		X												
		-													
	Canopy thinning			200										L =2	
	Comments: Cabbage palm harvest to continue at Manage									age palm co	ntinue to a	llow pine r	egenerati	on in Cons	ervation
	District and PCT in future. After Stage 3 is placed under ea	sement,	, ADS m	ay timber ir	the H-11 and	i H-9 woods	(RD) for ex	panded pas	ture.						
	Mechanical Management (for improving desirable	F		-			AUU/01/2								
С	communities)		1												
	Mowing in 3 VBOPs if not sufficiently grazed (3)		X												
	See Notes Page 1 - SHCP Roller chopping or Aeration (1,										-				
	2)		Х												
	Seeding		Х												
						1	1								
	Continued converson of approximately 600 acres of pasture to turfgrass west and south of the Viera Weland		X			h - 1									
	Park (F-1W, K-1W, K-1E, and K-3,4)	1 1	5 2								-				
	Comments: 1) Roller chopping up to 250 acre SHCP to be conducted in FY 2022/2023 in VWP Stage 2 - see comments in Section 4.3.a. 2) Mulching and mechanical removal in 14, and SHCP # 3, 4, and 6 of Brazilian Pepper and piles, roller chopping woods in E-1 and D-1 anticipated in 2023/24. 3) Viera Burrowing Owl Preserve (VBOP) 5 year monitoring is complete. The artificial burrows are not required to be kept open per the management plan (MP). The pasture around the VBOP should be managed for cattle production (grazing and rotation) to keep the grass low to benefit and attract burrowing owls to the mounds. If cattle rotation keeps the grass and dog-fennel low, then no mowing is needed. The mounds/pastures in the VBOP will be mowed annually to keep dog-fennel low and improve the pasture for cattle. Note: Pasture seeding will continue in rural areas, as needed. Pasture to turf grass conversion. Mulched piles in RD. Mulch in the E1 and D1 woods starting in Fiscal Year 2024 and ongoing into FY 2025.														
4.4	Hydrological Enhancement		1												
	Applicable to Conservation District only		1												
	Wetland enhancement	X													
	Filling ditches	Х													
	Comments: Evaluate southern perimeter canal for mana	gement	. ADS to	follow up	with VSD Dist	rict Engineer									100

Manag	gement Unit:	Leger	nd:	Х	Responsible	party (may	change fro	m year-to-y	ear as man	agement ac	tivities inter	nsify)			
	VWP Stage 1 and Stage 2			"blank"	No action ar										
				С	See attached	d Comment	page/s								
Fiscal y	year:	1			ADS activity										
	2025/2026	l			VSD activity			Peal	Nesting Se	ason		1			
		l			Can	acara and Sa	andhill Cran	e and Burro	wing Owl -	see HMP T	able 5	1			
		Init	iator						Dry S	eason		1			
HMP	Resource Management Objectives	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
4.5	Cattle Grazing and Other Agricultural Practices														
а	Cattle Grazing and Management		X							100					
	Comments: Continued improved pasture expansion in the District (RD) will be removed from the sketch plans and but Conservation District only, will be provided to the District	e allow	ed to be	deared for	more cattle gr							0.00000			
b	Swale maintenance - Outside of Owl nesting season	X													
	Ditch maintenance		Х												
	Comments: Plow swales in Stage 1, 2, and 3 to clean out. Survey for Burrowing owl to be conducted if pasture swales are cleaned during burrowing owl nesting Season.														
С	Sod Farming (bahia	1	х												
	Comments: Bahia harvesting as conditions are favorable	e. Appr	ropriate:	setbacks to	be established	l if harvestir	g is propos	ed during t	ne peak bur	rowing ow	nesting sea	son.			

Manag	ement Unit: VWP Stage 1 and Stage 2	Legen	d:	X "blank" C	Responsible No action ar See attached	ticipated th	is year	n year-to-y	ear as mana	gement act	ivities inten	sify)	1.		
Fiscal y	rear: 2025/2026				ADS activity VSD activity Care		andhill Cran			see HMP Ta	ble 5				
HMP	Resource Management Objectives		AD5	Oct	Nov	Dec	Jan	Feb	Mar Mar	eason Apr	May	Jun	Jul	Aug	Sep
4.6	Monitoring														
а	Prescribed Fire														
	Photo monitoring points (PMP)	х													
	Take pre/post burn photos N/S/E/W directions	х													
	Comments: Eight photo monitoring points (PMP)'s are photographed in the VWP Stage 2 during annual monitoring. Six (6) monitoring points for stage 3 have been placed the RD and two in the CD).												hout the	/WP Stage	e 3 (four in
ъ	Hydrologic and Vegetative														
	Establish additional PMP's as required by permit	х													
	Take photos as required by permit	х													
	Comments: 1) VBOP MP reduced maintenance of artificial easement. VBOP status shall be reported in the Biennial R	burrows and reporting after 5 years (last year was 2021). VBOP monitoring has ended in accordance wite eport. VBOP continue to be mowed once a year.										applicabl	e FWC per	mit/conse	ervation
С	Crested Caracara													5=0-77	
	Cocoa Ranch Caracara Procedure		X												
	Comments: Continuing implementation of Caracara Proc conversion. After conversion, turf grass operations will be conversion is complete and Agricultural chemicals used w	e perfor	med acc	cording to th	e Caracara Ra	inch Proced									
d	Other Listed Species														
	Gopher tortoise	Х													
	Sandhill crane	X													
	Burrowing owl	Х	53,00												
	Bald eagle	Х													
	Wood stork	Х													
	Other														
	Comments: Ongoing implementation of VWP Habitat Mi- maintenance activities to be preformed during nesting se Monitoring of Listed Species in VWP Stage 3.														

Manag	ement Unit:	Legend	i:	Х	Responsible	party (may	change fro	m year-to-y	ear as mana	gement ac	tivities inter	nsify)			
	VWP Stage 1 and Stage 2			"blank"	No action a	nticipated tl	is year								
	•			С	See attache	ed Comment	page/s								
Fiscal	year:				ADS activity	/									
	2025/2026	1			VSD activity	/		Peal	k Nesting Se	ason					
1					Car	racara and S	andhill Cran	e and Burro	owing Owl -	see HMP T	able 5				
		Initia	tor	T .					Dry S	eason					
HMP	Resource Management Objectives	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
· 4.7	Operations														
a	Maintenance, Repair, and Improvement of Agricultural &														
	Community Facilities		- u												
	Fencing / Gates		Х												
	Feed / mineral areas		Х						Į)						
	Watering facilities		X									5	H207=12		
	Canal Maintenance		Х			الشاء									
	Comments: Canal maintenance performed in accordance initial cleaning. Creation of a ranch road from the 4 mile of											ded to VSD	canal ma	itenance r	nap after
	initial cleaning. Creation of a ranch road from the 4 mile of	anai to t	ne z m	ue canai trire	ongu v-re su	u N3,4 to rep	nace access	lozr alous	powernie a	na mto vina	age z				
b	Administration														
	Supplemental personne	x													
	HMP update every 2 years	X													
	Comments:														
l															

	gement Unit: VWP Stage 1 and Stage 2	Legen	d:	X "blank" C	No action ar See attache	nticipated the d Comment	is year	m year-to-ye	ar as mana	gement ac	tivities inter	nsify)			
Fiscal	year: 2025/2026				ADS activity VSD activity Can	· '	indhill Cran	Peak e and Burrov		see HMP T	able 5				
		Initi		-			1		-	eason					
НМР	Resource Management Objectives	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
c	Wildlife Management														
	Nuisance animals (hog, coyote, armadillo)		Х												
	Game population		X		Hunting in	accordance	with PWCs	easons and r	regulations			0.865	2000	kl.	
	Feed plot maintenance & planting		х			A									
	Annual hunting licensee renewal	-	х				**								
	Comments: Ongoing hog hunting/trapping by ADS (or lea	1			1,000			l					- Cincia		
		,													
4.8	Funding	х													
4.9	Community Outreach and Collaboration	х				То	prepare re	sidents for p	rescribed f	ire and PCT	manageme	nt.			
	"Comment" pages attached: ADS	and		\	/\$D							,			
	1) Submitted by:	:			P.11.1.1.									17000	
	C				Bill Lites			,VSD Enviro	onmental P	rotessional Dated:					
	Signature:	:	i		pupla	*		-		Datea:	A	oril 10, 202	25		
								-							
	2) ADS confirmation:		51	tacy.	Mello			_							
	Signature:	:	1	May 5	made					Dated:	51	12/2	_		
			^	nuy	rece			-				1616	J	-	
	3) Approved by VSD:		Todd	J. 6	OKC	<i>j</i> wa	_,VSD Board	l Chair							
	Signature		37	SAR	2				Dated:	6/12	2/20	25			

VIERA STEWARDSHIP DISTRICT

UNAUDITED FINANCIAL STATEMENTS

VIERA STEWARDSHIP DISTRICT FINANCIAL STATEMENTS UNAUDITED APRIL 30, 2025

VIERA STEWARDSHIP DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS APRIL 30, 2025

	General Fund	Debt Service Fund Series 2021	Debt Service Fund Series 2023	Total Governmental Funds
ASSETS	* • • • • • • • • • • • • • • • • • • •	•	•	.
Cash	\$ 828,482	\$ -	\$ -	\$ 828,482
Investments		4 070 040	4 0 4 7 0 7 0	0.747.005
Revenue	-	1,370,046	1,347,859	2,717,905
Reserve	-	660,753	870,608	1,531,361
Prepayment	-	-	11,383	11,383
Capitalized interest	-	43,529	137,193	180,722
Cost of issuance	-	2,867	-	2,867
Undeposited funds	2,726	-	-	2,726
Accounts receivable	11,449	-	-	11,449
Due from Landowner	88,675	-	350,416	439,091
Due from general fund		78,037	42,830	120,867
Total assets	\$ 931,332	\$2,155,232	\$2,760,289	\$ 5,846,853
LIABILITIES AND FUND BALANCES Liabilities: Due to other Due to debt service fund 2021 Due to debt service fund 2023	\$ 2,761 78,037 42,830	\$ - -	\$ -	\$ 2,761 78,037 42,830
Total liabilities	123,628			123,628
rotal habilities	120,020			120,020
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	88,675	_	350,416	439,091
Total deferred inflows of resources	88,675		350,416	439,091
Fund balances: Restricted for: Debt service Unassigned Total fund balances	719,029 719,029	2,155,232 - 2,155,232	2,409,873	4,565,105 719,029 5,284,134
Total liabilities and fund balances	\$ 931,332	\$2,155,232	\$2,760,289	\$ 5,846,853
Total liabilities, deferred inflows of resources		, ,,		
and fund balances	\$ 931,332	\$2,155,232	\$2,760,289	\$ 5,846,853

VIERA

STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND

FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES			Baagot	
Assessment levy: on-roll	\$ 54,726	\$ 927,044	\$ 925,776	100%
Assessment levy: off-roll	2,726	2,726	93,436	3%
Canal maintenance agreement Viera East CDD 1	_,	9,989	9,990	100%
Canal maintenance agreement Central Viera CA	_	23,956	26,482	90%
Interest & miscellaneous	_	300	500	60%
Total revenues	57,452	964,015	1,056,184	91%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	5,383	0%
Management/recording/accounting	4,000	28,000	48,000	58%
Legal	172	12,925	30,000	43%
Engineering	-	1,938	10,000	19%
Ecologist	276	8,579	15,000	57%
Audit	-	4,450	6,700	66%
Dissemination agent / series 2021	83	583	1,000	58%
Dissemination agent / series 2023	83	583	1,000	58%
DSF accounting / series 2021	417	2,917	5,000	58%
DSF accounting / series 2023	417	2,917	5,000	58%
Trustee / series 2021	-	4,246	5,000	85%
Trustee / series 2023	-	-	5,000	0%
Arbitrage rebate calculation / series 2021	-	500	500	100%
Arbitrage rebate calculation / series 2023	-	-	500	0%
Insurance	-	12,637	12,500	101%
Legal advertising	-	-	3,000	0%
Printing & binding	9	58	100	58%
Telephone	8	58	100	58%
Postage	12	22	250	9%
Annual special district fee	-	175	175	100%
Website hosting and maint	-	705	705	100%
Website ADA compliance	-	-	210	0%
Contingencies / bank charges	-	-	900	0%
Property appraiser	-	-	3,091	0%
Property taxes	-	85	-	N/A
Tax collector	1,086	18,505	19,287	96%
Contingency	81	660	19,934	3%
Total administrative	6,644	100,543	198,335	51%
Field Management Operations				
Field manager	-	-	10,000	0%
O&M accounting	417	2,917	5,000	58%
Total field management operations	417	2,917	15,000	19%

VIERA STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month	Year to Date	Budget	% of Budget
Maintenance Platted Lots/Subdivisions				
Aquatic weed control for drainage system	21,299	167,713	296,748	57%
PCT area maintenance	_	10,000	64,900	15%
Street lighting	18,902	128,833	226,500	57%
Subdivision contingency	-	2,125	3,000	71%
Total maintenance - platted lots/subdivions	40,201	308,671	591,148	52%
Maintenance Environmental (District-wide)				
Aquatic weed control and maintenance for canals	-	10,830	138,095	8%
Inspections and miscellaneous work by ecologist	_	-	13,000	0%
Wetland/habitat maintenance in VWP, Stage 1	_	-	6,000	0%
Wetland/habitat maintenance in VWP, Stage 2	_	-	148,000	0%
Canal repair	-	49,730	-	N/A
Burrowing owl preserve and bald eagle conservation easement	-	-	8,500	0%
Prescribed fire	-	-	64,500	0%
District-wide contingency	-	-	4,000	0%
Total maintenance - environmental (District-wide)		60,560	382,095	16%
Total expenditures	47,262	472,691	1,186,578	40%
Excess/(deficiency) of revenues				
over/(under) expenditures	10,190	491,324	(130,394)	
Fund balances - beginning	708,839	227,705	253,308	
Fund balances - ending	\$719,029	\$ 719,029	\$ 122,914	

VIERA STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2021 FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month		Year to Date	Budget	% of Budget
REVENUES					
Assessment levy: on-roll	\$	79,616	\$ 1,348,686	\$1,349,864	100%
Interest		6,568	33,606	-	N/A
Total revenues		86,184	1,382,292	1,349,864	102%
EXPENDITURES					
Debt Service					
Principal		-	-	500,000	0%
Interest		-	411,493	822,988	50%
Total expenditures		-	411,493	1,322,988	31%
Other fees & charges					
Tax collector		1,578	26,922	28,122	96%
Total other fees & charges		1,578	26,922	28,122	96%
Total expenditures		1,578	 438,415	1,351,110	32%
Excess/(deficiency) of revenues					
over/(under) expenditures		84,606	943,877	(1,246)	
Fund balances - beginning	2,	070,626	1,211,355	1,167,425	
Fund balances - ending	\$2,	155,232	\$ 2,155,232	\$1,166,179	

VIERA STEWARDSHIP DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2023 FOR THE PERIOD ENDED APRIL 30, 2025

	Current Month		Year To Date		Budget	% of Budget
REVENUES						
Assessment levy: on-roll - net	\$	43,697	\$	740,216	\$ 642,975	115%
Assessment levy: off-roll		659,494		659,494	1,105,758	60%
Interest		5,506		35,712		N/A
Total revenues		708,697		1,435,422	1,748,733	82%
EXPENDITURES						
Debt service						
Principal		-		-	375,000	0%
Interest		-		682,428	1,364,855	50%
Total debt service		-		682,428	1,739,855	39%
Other fees & charges						
Tax collector		869		14,778	13,395	110%
Total other fees and charges		869		14,778	13,395	110%
Total expenditures		869		697,206	1,753,250	40%
Excess/(deficiency) of revenues						
over/(under) expenditures		707,828		738,216	(4,517)	
Fund balances - beginning	1	1,702,045		1,671,657	1,652,436	
Fund balances - ending	\$ 2	2,409,873	\$	2,409,873	\$ 1,647,919	

VIERA STEWARDSHIP DISTRICT

STAFF REPORTS



April 18, 2025

Daphne Gillyard, Director of Admin. Services Wrathell, Hunt and Associates, LLC 2300 Glades Road, Suite 410W Boca Raton, FL 33431

RE: Cypress Bay West Community Development District

Deering Park Stewardship District

Emerald Lakes Community Development District Malabar Springs Community Development District

Viera Stewardship District

Windward Preserve Community Development District

Dear Ms Gillyard:

I am writing in response to your request of April 5, 2025 for the number of registered voters within the aforementioned communities.

Please be advised our records indicate the number of registered voters as of April 15, 2025 are as follows:

Cypress Bay West Community Development District

Deering Park Stewardship District

Emerald Lakes Community Development District

Malabar Springs Community Development District

Viera Stewardship District

Windward Preserve Community Development District

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If you need any additional information, or have any questions, please feel free to contact me at 321.290.8683.

Kind regards,

Tim Bobanic

TB/dy

PO Box 410819 Melbourne, FL 32941-0819 Toll Free: (800) 579-4780 400 South Street
Suite 1F

Titusville, FL 32780-7610 Telephone: (321) 264-6740 Fax: (321) 264-6741 2725 Judge Fran Jamieson Way Building C, Suite 105 Viera, FL 32940-6605 Telephone: (321) 633-2124 Fax: (321) 633-2130

Supervisor of Elections - Melbourne

1515 Sarno Road Building A Melbourne, FL 32935-5293 Telephone: (321) 255-4455 Fax: (321) 255-4401 Supervisor of Elections - Palm Bay

450 Cogan Drive SE Palm Bay, FL 32909-6869 Telephone: (321) 952-6328 Fax: (321) 952-6332