

# **VIERA STEWARDSHIP DISTRICT**

**August 20, 2025**

**BOARD OF SUPERVISORS  
PUBLIC HEARING, REGULAR  
MEETING AND AUDIT  
COMMITTEE 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**

August 13, 2025

Board of Supervisor  
Viera Stewardship District

Dear Board Members:

**ATTENDEES:**

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

**NOTE: Meeting Time**

The Board of Supervisors of the Viera Stewardship District will hold a Public Hearing, Regular Meeting and Audit Committee Meeting on August 20, 2025 at 9:00 a.m., at The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida 32940. The agenda is as follows:

1. Call to Order
2. Roll Call
3. Public Comments *(limited to 3 minutes per person)*
4. Approval of Minutes
  - A. June 17, 2025 Special Meeting
  - B. July 23, 2025 Special Meeting and Audit Committee Meeting
5. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
  - A. Proof/Affidavit of Publication
  - B. Engineer's Report Operation and Maintenance Assessment FY2025-2026
  - C. Consideration of Resolution 2025-06, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025; and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
6. Consideration of Resolution 2025-07, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2025/2026; 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
7. Consideration of Special Districts Performance Measures and Standards Reporting FY2026

- Authorization of Chair to Approve Findings Related to 2025 Special Districts Performance Measures and Standards Reporting
8. Consideration of Viera Wilderness Park Stage 3 Items (*in substantial form*)
    - A. Second Supplement to Agreement and Grant of Conservation Easement and Affirmative Easements for Environmental Management and Administration (Viera Wilderness Park - Stage 3)
    - B. Conservation Easement (Listed Species Mitigation – Rural District – Stage 3)
    - C. Conservation Easement (Wetland Impacts Mitigation – Conversation District – Village 3)
  9. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
  10. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
    - A. Affidavit of Publication
    - B. RFP Package
    - C. Respondent(s)
      - I. DiBartolomeo, McBee, Hartley & Barnes, P.A.
      - II. Grau & Associates
    - D. Auditor Evaluation Matrix/Ranking
  11. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
  12. Consider Recommendation of Audit Selection Committee
    - Award of Contract
  13. Ratification of Helena Agri-Enterprises, LLC Work Authorization VWP Stage 1
  14. Acceptance of Unaudited Financial Statements as of June 30, 2025
  15. 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*

- NEXT MEETING DATE: TBD

- QUORUM CHECK

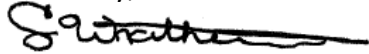
SEAT 1	AMY MITCHELL	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	ZOOM/PHONE	<input type="checkbox"/>	NO
SEAT 2	KAREN ESPOSITO	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	ZOOM/PHONE	<input type="checkbox"/>	NO
SEAT 3	TODD POKRYWA	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	ZOOM/PHONE	<input type="checkbox"/>	NO
SEAT 4	WILLIAM BUMGARNER	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	ZOOM/PHONE	<input type="checkbox"/>	NO
SEAT 5	CATHLEEN CONLEY	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	ZOOM/PHONE	<input type="checkbox"/>	NO

16. Board Members' Comments/Requests

17. 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**

**A**

**DRAFT**

**MINUTES OF MEETING  
VIERA STEWARDSHIP DISTRICT**

The Board of Supervisors of the Viera Stewardship District held 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 were able to join via computer or mobile app at <https://us06web.zoom.us/j/84738724340?pwd=ab8GbpSTNGmm8lEQbpwjly4vidz4Eb.1> or via conference call at 1-305-224-1968, Meeting ID: 847 3872 4340, Passcode: 292619 for both.

**Present:**

Todd J. Pokrywa	Chair
Amy Mitchell	Vice Chair
Cathleen Conley	Secretary
Karen Esposito	Assistant Secretary
William Bumgarner	Assistant Secretary

**Also present:**

Craig Wrathell	District Manager
Ernesto Torres	Wrathell, Hunt and Associates, LLC
Felix Rodriguez	Wrathell, Hunt and Associates, LLC
Lauren Gentry (via phone/Zoom)	District Counsel
Anastasia Rios	Kilinski I Van Wyk PLLC
Hassan Kamal (via phone/Zoom)	District Engineer
Bill Lites (via phone/Zoom)	Zev Cohen & Associates, Inc. (ZCA)
Gaston Hayworth (via phone/Zoom)	ZCA
Jay Decator	Consultant to The Viera Company
Eva Rey (via phone/Zoom)	Community Manager
Paul Martell	Treasurer
Mamoon Rashid	Resident
Sarah Kodsi	Resident
Steven Ryder	Resident
Howard Niden	Resident
Gayle Routen (via phone/Zoom)	Resident
Nancy Tomasson (via phone/Zoom)	Resident
Charles Wismer (via phone/Zoom)	Resident
Rob Kodsi (via phone/Zoom)	Resident

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Wrathell called the meeting to order at 9:30 a.m.

- **Administration of Oath of Office to Elected Supervisors [Karen Esposito - Seat 2, William Bumgarner - Seat 4] (the following to be provided under separate cover)**

**This item, previously the Fifth Order of Business, was presented out of order.**

Mr. Wrathell, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Karen Esposito and William Bumgarner.

Mr. Wrathell and Ms. Gentry discussed the items listed in the Fifth Order of Business, including the forms and disclosure filings, ethics training, Sunshine Law requirements, potential voting conflicts, records retention, public records requests, keeping District-related files from business and personal files, use of email, and contacting the District Manager or District Counsel with questions.

Ms. Gentry recommended that Ms. Esposito abstain from voting on any proposals from The Viera Company. Ms. Esposito will complete Form 8B to disclose her affiliation with a Landowner; her Form 8B disclosure will be attached to meeting minutes, when necessary.

## **SECOND ORDER OF BUSINESS**

### **Roll Call**

All Supervisors were present.

## **THIRD ORDER OF BUSINESS**

### **Public Comments (limited to 3 minutes per person)**

Resident Steven Ryder discussed his decision to build a home in Adelaide due to the promise of green space and scenic water views and asked for a beautiful buffer to be installed to block the view of new townhomes to be built on Lake Adelaide.

Resident Sarah Kodsí stated that current landscaping in the area in question provides access for maintenance and asked for approval for the Adelaide District Association to add landscaping to restore dense vegetation to the easement area.

Resident Mamoon Rashid echoed the previous request for additional landscaping and asked for the District to work with the Association to develop a plan to restore privacy.

Resident Howard Niden echoed the previous request and asked for the District to provide the requirements for the landscaping solution to be developed.

Resident Ed Newman voiced his opinion that there is no easy access to Adelaide for heavy equipment to access the north area of Adelaide to maintain the canal. He thinks planting additional trees would not have an impact because access would need to come from the north

side of the canal regardless. He asked if permission was granted to the Developer to trim invasive trees on the west side of the property line, which is District property.

Discussion ensued regarding vegetation removed down to the waterline, whether it was on District property and a separate Developer undertaking those activities with the City of Rockledge.

It was noted that The Viera Company provided public comments to the City of Rockledge when that Developer went through the approval process, urging that consideration be given to leaving a buffer between that development and the eight-mile canal.

Discussion ensued regarding the location of the trees in question, the proximity of the trees to the water line, whether the Developer had the right to remove the trees, the District's purpose of maintaining proper functioning of the stormwater systems and not aesthetics, passing on the costs to remove trees and vegetation from lakes and canals following hurricanes to property owners via assessments, negative effects on the canal system and erosion in the canal in the absence of erosion control measures.

Ms. Gentry stated the District will have to look into the specifics regarding clearing that was done. The District relies on professionals, including Engineers, Environmental Consultants and professionals, who advise about what is necessary to perform the primary purpose of environmental stewardship. The tract is owned by the District and includes a canal for which the District provides environmental maintenance. The Association's easement over the upland tracts allows them to install and maintain landscaping; however, their activities cannot impede the primary purpose of the tract, which is performing stewardship of the stormwater maintenance facilities. While homeowners desire more privacy due to the loss of vegetation on the other property, the District does not control that. There have been requests to see what accommodations can be made and professionals have expressed concerns that installing additional vegetation in this area would impede the ability to maintain the canal.

Resident Gayle Routen stated that she does not believe planting vegetation between the existing trees would impede maintenance of the canal. She agreed with the opinion that heavy equipment can access the area from the other side.

Resident Rob Kodsí asked how the District maintained the vegetation on the original Site Plan when there were 1,000 trees.

Resident Charles Wismer voiced his opinion that removing the trees contributes to erosion and runoff. He noted that the canal is approximately 20' wide. In his opinion, any

excavator on the north side can reach across the canal, there should be no reason to drive an excavator across the sidewalks and jogging trail and the trees should be replaced to stop further erosion.

Discussion ensued regarding the desire for the District to work with residents to find a solution, beauty of conservation areas and the diminished vegetation in Adelaide.

**FOURTH ORDER OF BUSINESS****Approval of August 21, 2024 Public Hearing  
and Regular Meeting Minutes**

The following changes were made:

Line 28: Change “the” to “The”

Lines 31, 78 and throughout: Change “Bumgartner” to “Bumgarner”

Line 79: Clarify that there was not a consensus to raise assessments for Fiscal Year 2025, but there was discussion that an assessment increase might be likely and that assessments cannot be expected to remain level in perpetuity.

Line 79: Delete “to keep assessments flat for a time and the recent consensus to levy an assessment increase for Fiscal Year 2025”

Line 80: Delete “, but the CDD does not anticipate continuing at the same level”

Line 80: After “flat.” Insert “Discussion ensued regarding the likelihood of an assessment increase and that assessments cannot be expected to remain level in perpetuity.”

Lines 156 and 157: Change “CDD” to “District”

Line 203: Insert “The” before “Viera”

Line 200: Change “Mr. Wright and seconded by Mr. Wright” to “Mr. Wright and seconded by Ms. Mitchell”

<p><b>On MOTION by Ms. Mitchell and seconded by Ms. Conley, with all in favor, the August 21, 2024 Public Hearing and Regular Meeting Minutes, as amended, were approved.</b></p>
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**FIFTH ORDER OF BUSINESS****Administration of Oath of Office to Elected  
Supervisors [Karen Esposito - Seat 2,  
William Bumgarner - Seat 4] (the following  
to be provided under separate cover)**

This item was addressed during the First Order of Business.

**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****SIXTH ORDER OF BUSINESS****Consideration of Resolution 2025-01,  
Electing and Removing Officers of the  
District and Providing for an Effective Date**

Mr. Wrathell presented Resolution 2025-01. Mr. Pokrywa nominated the following:

Todd Pokrywa	Chair
Amy Mitchell	Vice Chair
Karen Esposito	Assistant Secretary
William Bumgarner	Assistant Secretary
Cathleen Conley	Assistant Secretary
Felix Rodriguez	Assistant Secretary

No other nominations were made.

This Resolution removes the following from the Board:

Tiffani Bissett	Assistant Secretary
Christopher Wright	Assistant Secretary

The following prior appointments by the Board remain unaffected by this Resolution:

Cathleen Conley	Secretary
Craig Wrathell	Assistant Secretary
Ernesto Torres	Assistant Secretary
Paul Martell	Treasurer
Craig Wrathell	Assistant Treasurer
Jeff Pinder	Assistant Treasurer

Mr. Wrathell stated that Officer designations can be changed at any time, as necessary.

Ms. Mitchell stated that her employment with Duda and her service on the Board are expected to end in December 2026.

On MOTION by Ms. Mitchell and seconded by Ms. Conley, with all in favor, Resolution 2025-01, Electing, as nominated, and Removing Officers of the District and Providing for an Effective Date, was adopted.

**SEVENTH ORDER OF BUSINESS****Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Berger, Toombs, Elam, Gaines & Frank**

Mr. Wrathell discussed ongoing issues with receiving timely audits from Berger, Toombs, Elam, Gaines & Frank.

Discussion ensued regarding engaging a new auditing firm, publishing a Request for Proposals (RFP), Statutory requirements, auditing procedures, the District's compliance with Statutory requirements and budgeting an additional \$1,500 for a new auditing firm.

On MOTION by Mr. Bumgarner and seconded by Ms. Mitchell, with all in favor, Designating the Board as the Audit Selection Committee, was approved.

Discussion ensued regarding itemized valuations, depreciation of District assets, accounting standards, conveyance of improvements resulting in removing assets from the District assets and the resulting negative net position, which is not a cause for concern and reflects the outstanding bond debt.

Mr. Wrathell presented the Audited Financial Report for the Fiscal Year Ended September 30, 2023 and noted the pertinent information. There were no findings, recommendations, deficiencies on internal control or instances of non-compliance; it was a clean audit.

**A. Consideration of Resolution 2025-02, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023**

On MOTION by Mr. Bumgarner and seconded by Ms. Mitchell, with all in favor, Resolution 2025-02, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2023, was adopted.

Discussion ensued regarding scheduling a meeting to authorize the RFP for Auditing Services.



On MOTION by Ms. Esposito and seconded by Ms. Conley, with all in favor, authorizing Staff to advertise a Special Meeting for July 23, 2025 at 9:30 a.m., at The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida 32940, was approved.

**EIGHTH ORDER OF BUSINESS****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]**

Mr. Wrathell reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

Discussion ensued regarding the Assessment Summary, on-roll and off-roll assessments, platted lots, likelihood of future assessment increases, platting, etc.

The following changes were made to the proposed Fiscal Year 2026 budget:

Page 13: Delete entire line related to Unplatted Land ('21 Bonds)

Page 1, "Audit" line item: Increase to \$8,000

Page 2, "Drainage system and ponds" line item: Decrease to \$317,478

Page 5, PCT Area description: Change "sraying" to "spraying"

Page 5, Street lighting description: Change "Reling" to "Reeling"

Mr. Wrathell noted that the descriptions will be edited as necessary. Further adjustments to the budget can be made in advance of the Public Hearing.

The following change was made to Resolution 2025-03:

Page 1, Section 2, LOCATION: Insert "The" before "Viera Company"

On MOTION by Ms. Mitchell and seconded by Ms. Conley, with all in favor, Resolution 2025-03, Option A, as amended, Approving a Proposed Budget for Fiscal Year 2026, as amended, and Setting a Public Hearing Thereon Pursuant to Florida Law on August 20, 2025 at 9:00 a.m., at The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida 32940; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date [No O&M Assessment Increase], was adopted.

**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]**

This item was not addressed.

**NINTH ORDER OF BUSINESS**

**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**

Mr. Wrathell presented Resolution 2025-04, which commemorates that meetings will be scheduled and advertised on an as-needed basis.

Discussion ensued regarding whether to schedule budget meetings.

**On MOTION by Ms. Conley and seconded by Ms. Esposito, with Ms. Conley, Ms. Esposito, Mr. Pokrywa and Ms. Mitchell in favor and Mr. Bumgarner dissenting, 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, was adopted. [Motion passed 4-1]**

**TENTH ORDER OF BUSINESS**

**Consideration of Resolution 2025-05, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date**

This item was deferred.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Partial Assignment and Assumption of Right-of-Way Use Agreement (West Viera)**

Ms. Gentry presented the Partial Assignment and Assumption of Right-of-Way (ROW) Use Agreement for West Viera, and the accompanying Exhibits. This will allow The Viera Company to assign maintenance responsibility for certain ROWs to the District.

On MOTION by Mr. Bumgarner and seconded by Ms. Conley, with all in favor, the Partial Assignment and Assumption of Right-of-Way Use Agreement for West Viera and the Exhibits, in substantial form, were approved.

**TWELFTH ORDER OF BUSINESS****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. Farralon Fields PH 1 WR12834425****III. Farralon Fields PH 2 WR12834430****IV. Farralon Fields PH 3 WR12834432**

Mr. Bumgarner noted that Items C1 through C4 incorrectly state that the District is located in Sanford, Florida. It was noted that the correct District name is included.

**D. Green Environmental Management, LLC First Amendment to Master Continuing Services Agreement for Viera Wilderness Park Prescribed Burns****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**

On MOTION by Ms. Conley and seconded by Mr. Bumgarner, with all in favor, Ratification Items 12A through 12G, were ratified.

**THIRTEENTH ORDER OF BUSINESS****Acceptance of Unaudited Financial Statements as of April 30, 2025**

Mr. Wrathell presented the Unaudited Financial Statements as of April 30, 2025.

Mr. Torres will research the difference in revenue collected year-to-date from The Central Viera Community Association, pursuant to the Canal Maintenance Agreement, compared to the amount budgeted. Mr. Wrathell will research the net on-roll assessment revenues, which were 115% of budget, to ensure that items are not miscoded.

**On MOTION by Mr. Pokrywa and seconded by Ms. Mitchell, with all in favor, the Unaudited Financial Statements as of April 30, 2025, were accepted.**

**FOURTEENTH ORDER OF BUSINESS****Staff Reports****A. District Counsel: Kilinski | Van Wyk PLLC**

Ms. Gentry introduced her new colleague, Anastasia Rios, an attorney in the Tampa office.

Ms. Gentry reminded the Board Members to file Form 1 by the July 1, 2025 deadline. She noted that all new Supervisors receive a notebook with legal materials from her office for them to review. She encouraged the Board Members to contact her with questions.

Ms. Gentry stated that no significant recent legislative changes would affect Districts.

**B. District Engineer: BSE Consultants Inc.**

Mr. Kamal reported the following:

➤ The annual drainage inspection is ongoing. An updated Report with a complete inspection summary is expected in July.

➤ Last year, a washout was repaired near a Florida Gas transmission main and another temporary repair was done. Staff is working with the company to devise a permanent fix.

**C. Environmental Consultant: Zev Cohen & Associates**

Mr. Lites stated that Stage 2 is ending its five-year monitoring performed by Staff, who is compiling the Report to be sent to the Army Corps of Engineers. Stage 3 is expected to come online within the next fiscal year; a smaller area will be burned during this fiscal year, if possible. Duda plans to carry out the large 500-acre burns next year.

**D. Community Association Manager: Eva Rey**

There was no report.

**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**

The next meeting will be on July 23, 2025. The Budget Public Hearing will be on August 20, 2025 at 9:00 a.m.

**FIFTEENTH ORDER OF BUSINESS****Board Members' Comments/Requests**

Mr. Pokrywa thanked the new and experienced Board Members for their service.

Discussion ensued regarding resident requests for more landscaping to block out the townhomes and the District's primary focus and concern being maintenance of the canal as it is an integral part of the stormwater management system.

Mr. Pokrywa stated that large equipment is needed to maintain that area; he does not believe it would benefit the residents of Adelaide to be able to install landscaping or hardscaping in an area in which the District needs to be able to maneuver. The District could not control the adjacent property owner; he appreciates resident concerns and believes that they have the ability to install landscaping that could be more beneficial in helping their concerns regarding visual impacts.

Asked if an HOA retains the ability to install plantings, Ms. Gentry voiced her understanding that, while the HOA can install landscaping on the upland portions of the District's property, her understanding is that the very dense vegetation they propose to install would block the line of sight and cause access problems. The Board took no action.

**SIXTEENTH ORDER OF BUSINESS****Adjournment**

<b>On MOTION by Ms. Esposito and seconded by Mr. Bumgarner, with all in favor, the meeting adjourned at 12:18 p.m.</b>
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Secretary/Assistant Secretary

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Chair/Vice Chair

**VIERA  
STEWARDSHIP DISTRICT**

**MINUTES**

**B**

**DRAFT**

**MINUTES OF MEETING  
VIERA STEWARDSHIP DISTRICT**

The Board of Supervisors of the Viera Stewardship District held a Special Meeting and Audit Committee Meeting on July 23, 2025 at 9:30 a.m., at The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida 32940. The public and Staff could attend via computer or mobile app at <https://us06web.zoom.us/j/83562220387?pwd=RDyLcgyrjEptikpmyrY5f8qzgPwadb.1> or via conference call at 1-305-224-1968, Meeting ID: 835 6222 0387, Passcode: 573671 for both.

**Present:**

Todd J. Pokrywa	Chair
Amy Mitchell	Vice Chair
Cathleen Conley	Secretary
Karen Esposito	Assistant Secretary
William Bumgarner	Assistant Secretary

**Also present:**

Ernesto Torres	District Manager
Felix Rodriguez	Wrathell, Hunt and Associates, LLC
Lauren Gentry (via phone/Zoom)	District Counsel
Anastasia Rios (via phone/Zoom)	Kilinski I Van Wyk PLLC
Bill Lites (via phone/Zoom)	Zev Cohen & Associates, Inc. (ZCA)
Gaston Hayworth (via phone/Zoom)	ZCA
Michael Arnold (via phone/Zoom)	The Viera Company
Mark Boyd (via phone/Zoom)	The Viera Company
Eva Rey (via phone/Zoom)	Community Manager
Paul Martell	Treasurer

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Torres called the meeting to order at 9:30 a.m.

**SECOND ORDER OF BUSINESS**

**Roll Call**

All Supervisors were present.

**THIRD ORDER OF BUSINESS**

**Public Comments (limited to 3 minutes per person)**

No members of the public spoke.



43 **FOURTH ORDER OF BUSINESS**44 **Recess Special Meeting/Commencement**  
45 **of Audit Committee Meeting**

46 **On MOTION by Mr. Pokrywa and seconded by Mr. Bumgarner, with all in favor,**  
47 **the Regular Meeting recessed and the Audit Selection Committee Meeting**  
48 **commenced.**

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51 **FIFTH ORDER OF BUSINESS**52 **Review/ Discuss/Establish Evaluation**  
53 **Criteria to Solicit Services**

54 Mr. Torres presented the Evaluation Criteria. The current Auditor, Berger, Toombs,  
55 Elam, Gaines & Frank, will prepare the Audit for Fiscal Year 2024. The new contract, once  
56 awarded, will apply to Fiscal Years 2025 and beyond.

57 Mr. Pokrywa voiced his opinion that the Evaluation Criteria is consistent with that used  
58 for the last Request for Proposals (RFP). Mr. Torres concurred.

59  
60 **SIXTH ORDER OF BUSINESS**61 **Consideration of Proposed Evaluation**  
62 **Criteria for Audit Services/Authorization of**  
63 **RFP**

64 Mr. Torres presented the Proposed Evaluation Criteria for the RFP for Audit Services.

65 Mr. Bumgarner asked if all proposers are asked to provide a specific term.

66 Ms. Gentry stated that the second sentence in the ad instructs proposers to provide  
67 pricing for the Fiscal Year ending September 30, 2025, with an option for four additional annual  
68 renewals; pricing can be requested for each renewal if necessary to make it clear.

69 Mr. Bumgarner expressed his opinion that the wording is clear and voiced his  
70 understanding that, as the bids are evaluated, it will be differentiated in the price category.

71 Mr. Torres suggested an August 13, 2025 due date for submissions since the next  
72 meeting is on August 20, 2025.

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74 **SEVENTH ORDER OF BUSINESS**75 **Termination of Audit Committee**  
76 **Meeting/Reconvene Special Meeting**

77 **On MOTION by Mr. Pokrywa and seconded by Ms. Mitchell, with all in favor,**  
78 **the Audit Selection Committee Meeting terminated and the Regular Meeting**  
79 **reconvened.**

## EIGHTH ORDER OF BUSINESS

Consideration of Audit Committee  
Recommendation Regarding Proposed  
Evaluation Criteria for Audit Services/  
Authorization of RFP

Mr. Torres noted that the Evaluation Criteria and the RFP for Audit Services were unchanged. August 13, 2025 will be added as the due date.

On MOTION by Ms. Mitchell and seconded by Ms. Conley, with all in favor, based on the recommendations of the Audit Selection Committee, the Evaluation Criteria and RFP for Audit Services, were approved.

## NINTH ORDER OF BUSINESS

Consideration of Kilinski | Van Wyk PLLC  
Schedule of Fee Increase

Mr. Torres presented the Kilinski | Van Wyk PLLC Schedule of Fee Increase to be effective from Fiscal Year 2025 through Fiscal Year 2027. Following Fiscal Year 2025, a change for future rate increases would be presented with a January 1 start date versus October 1.

Mr. Pokrywa thanked Ms. Gentry and her firm for holding their rates steady for so long.

On MOTION by Ms. Conley and seconded by Ms. Esposito, with all in favor, the Kilinski | Van Wyk PLLC Schedule of Fee Increase, and engagement letter, were approved.

## TENTH ORDER OF BUSINESS

NEXT MEETING DATE: August 20, 2025 at  
9:00 AM [Adoption of FY 2026 Budget]

○ QUORUM CHECK

All Supervisors confirmed their attendance at the August 20, 2025 meeting.

## ELEVENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

## TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Mitchell and seconded by Mr. Bumgarner, with all in favor, the meeting adjourned at 9:47 a.m.

122  
123  
124  
125  
126

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Secretary/Assistant Secretary

---

Chair/Vice Chair

**VIERA  
STEWARDSHIP DISTRICT**

**5A**



Florida

PO Box 631244 Cincinnati, OH 45263-1244

GANNETT

## **AFFIDAVIT OF PUBLICATION**

Daphne Gillyard  
Attn: District Manager  
Viera Stewardship District  
2300 Glades RD  
Suite 410W  
Boca Raton FL 33431-7386

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Florida Today, a daily newspaper published in Brevard County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Public Notices, was published on the publicly accessible website of Brevard County, Florida, or in a newspaper by print in the issues of, on:

08/01/2025, 08/08/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/08/2025

Legal Clerk

*Denise Roberts*

Notary, State of WI, County of Brown

*4-6-27*

My commission expires

Publication Cost: \$611.84

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*Please do not use this form for payment remittance.*

DENISE ROBERTS  
Notary Public  
State of Wisconsin

Ad#11527613 08/01, 08/08/2025  
VIERA STEWARDSHIP DISTRICT  
NOTICE OF PUBLIC HEARING TO  
CONSIDER THE ADOPTION OF  
FISCAL YEAR 2025/2026  
BUDGET(S); AND NOTICE OF  
REGULAR BOARD MEETING  
The Board of Supervisors (the  
"Board") of the Viera Stewardship  
District (the "District") will hold a  
public hearing on August 20, 2025,  
at 9:00 a.m. at The Viera Company,  
7300 Murrell Road, Suite 201, Viera,  
Florida 32940, for the purpose of  
hearing comments and objections  
on the adoption of the proposed  
budget(s) (the "Proposed Budget")  
of the District for the fiscal year  
beginning October 1, 2025, and  
ending September 30, 2026 ("Fiscal  
Year 2025/2026"). A regular Board  
meeting of the District will also be  
held at the above time where the  
Board may consider any other business  
that may properly come  
before it.  
Due to the restriction on the  
number of people permitted in the  
meeting room, the meeting will be  
limited to physical attendance by  
Board members only. The District  
fully encourages public participation  
in a safe and efficient manner,  
however, any member of the public  
and staff wishing to listen to or  
participate in the Board meeting  
can do so by logging into Zoom  
Video Communications via  
computer or smart phone as  
follows:  
Join Zoom Meeting  
[https://us06web.zoom.us/j/88424315041?pwd=Qm9uUXkxY1R1WjQyQWwvMWh4dVpVl1](https://us06web.zoom.us/j/88424315041?pwd=Qm9uUXkxY1R1WjQyQWwvMWh4dVpVl1 Meeting ID: 884 2461 8041, Passcode: 693675)  
Meeting ID: 884 2461 8041, Passcode: 693675  
A copy of the agenda and the  
Proposed Budget may be obtained  
by contacting the offices of the  
District Manager, Wrathell, Hunt  
and Associates, LLC, 2300 Glades  
Road, Suite 410W, Boca Raton,  
Florida 33431, (561) 871-0010 (the  
"District Manager's Office"), during  
normal business hours, or by visiting  
the District's website at  
[www.vierastewardshipdistrict.org](http://www.vierastewardshipdistrict.org).  
The public hearing and meeting are  
open to the public and will be  
conducted in accordance with the  
provisions of Florida law. The public  
hearing and/or meeting may be  
continued to a date, time, and  
place to be specified on the record  
at the hearing and/or meeting.  
There may be occasions when one  
or more members of the Board or  
staff will participate by telephone.  
Pursuant to provisions of the Americans  
with Disabilities Act, any  
person requiring special accommodations  
to participate in this hearing  
and meeting is asked to advise  
the District Manager's Office at  
least three (3) business days prior  
to the hearing/meeting. If you are  
hearing or speech impaired, please  
contact the Florida Relay Service by  
dialing 7-1-1, or 1-800-955-8771  
(TTY)/1-800-955-8770 (Voice), for  
assistance in contacting the  
District Manager's Office.  
A person who decides to appeal  
any decision made by the Board  
with respect to any matter considered  
at the hearing and/or meeting  
is advised that such person will  
need a record of proceedings and,  
accordingly, the person may need  
to ensure that a verbatim record of  
the proceedings is made, including  
the testimony and evidence upon  
which such appeal is to be based.  
District Manager

**VIERA  
STEWARDSHIP DISTRICT**

**5B**



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**VIERA STEWARDSHIP DISTRICT  
ENGINEER'S REPORT  
OPERATION AND MAINTENANCE ASSESSMENT  
FY 2025-02026**

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**PREPARED FOR:**

Board of Supervisors  
Viera Stewardship District  
c/o Wrathell, Hunt & Associates, LLC  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431

**PREPARED BY:**

B.S.E. Consultants, Inc. an LJA company  
312 South Harbor City Boulevard, Suite 4  
Melbourne, Florida 32901

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**July 2025  
B.S.E. File #11198 / 11198.13**

Viera Stewardship District  
Engineer's Report – Operation and Maintenance Assessment  
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**TRANSMITTAL LETTER**

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July 18, 2025

**Via E-mail**

Board of Supervisors  
Viera Stewardship District  
c/o Wrathell, Hunt & Associates, LLC  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431

**Re: *Viera Stewardship District Engineer's Report  
Operation and Maintenance Assessment for the 2025-2026 Fiscal Year  
BSE File #11198/11198.13***

Dear Chairman:

Pursuant to the Board's direction, BSE Consultants is pleased to present the Engineer's Report for the Operation and Maintenance (O & M) Budget for the 2025-2026 fiscal year. This report has been prepared on behalf of the Viera Stewardship District (VSD) in connection with the preparation of the 2025-2026 O & M Budget.

A detailed description of the improvements and facilities that will be operated and maintained by the VSD is presented in the following report.

Please feel free to contact our office with any comments or questions.

Very truly yours,

***Hassan Kamal, P.E.***

Hassan Kamal, P.E.  
Vice President  
BSE Consultants, Inc. an LJA company

HK/alm  
11198/11198.13.reports.25-hk21155.jul

cc: Craig Wrathell, Wrathell, Hunt & Associates, LLC (*via E-mail*)  
Daphne Gillyard, Wrathell, Hunt & Associates, LLC (*via E-mail*)  
Lauren Gentry, KE Law Group (*via E-mail*)

Enclosures

## **I. INTRODUCTION**

The West Viera DRI is a mixed-use development project on a parcel of land approximately 12,696 acres in size, located west of I-95 in central Brevard County. (A Location Map is contained in Appendix B.) The community will consist of three (3) Village neighborhoods and the ±5,257.8-acre Viera Wilderness Park (VWP). Each of the villages will contain a variety of residential, commercial, office and institutional areas, along with recreation and open space facilities and the necessary supporting infrastructure.

The Viera Stewardship District (VSD) was created to provide an efficient funding and long-term maintenance mechanism for the public infrastructure associated with the planned development of the West Viera Development of Regional Impact (“DRI”).

The current plan of development for West Viera DRI anticipates the development of approximately 19,697 housing units, 546,129 sq. ft. of commercial use, 596,463 sq. ft. of office use, and a variety of institutional and recreational facilities.

The purpose of this report is to provide a description of the improvements and associated costs that will be operated and maintained by the VSD during the 2025-2026 Fiscal Year.

The estimates contained in this report have been prepared based on the best available information. The actual costs will vary based upon the final plans and permits from regulatory authorities, inflation, etc. Nevertheless, all costs contained herein may be reasonably expected to adequately fund the required operation and maintenance of the improvements described, and contingency costs as included are reasonable.

## **II. DESCRIPTION OF IMPROVEMENTS AND REQUIRED MAINTENANCE**

The VSD presently intends to operate and maintain certain public infrastructure improvements necessary for the development of the community within the boundaries of the VSD. Development of Regional Impact (DRI) Development Order (DO) and various local and state permits are in place that mandate these improvements. The maintenance of the improvements is necessary and will benefit the property. A more specific description of each of these items follows and the related costs, for the maintenance of the improvements, are summarized in Table 1.

**Maintenance – Strom Park Phases 1 - 6, Reeling Park North and Seville, Phases 1A and 1B, Trasona, Kerrington, Loren Cove, Valencia, Bridgewater, Sendero/Sierra Cove, Avalonia, Stonecrest, Pangea Park, Aripeka, Laurasia, Crossmolina, Farallon Fields, The Landings**

- **Aquatic Weed Control for the Drainage System:** The District has an agreement with ECOR Industries for the maintenance of stormwater lakes, including aquatic weed and hydrilla a 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.
- **PCT Area Maintenance of Natural Areas and VWP, Stage 2:** The District has contract with ECOR Industries and Tropic-Care for the maintenance of natural areas and PCT areas as summarized below:

Location/Description	Quarterly Cost	Annual Cost
Misc. Natural Areas	\$2,230.00	\$8,920.00
NW Adelaide	\$1,400.00	\$5,600.00
VWP Stage 2	\$1,250.00	\$5,000.00
Tropic-Care Hand Trimming (4 acres/year)	\$2,500.00	\$10,000.00
ECOR Chemical Spraying	\$8,845.00	\$35,380.00
Conservation Easement Spraying	\$1,250.00	\$5,000.00
VWP Stage 3	\$3,750.00	\$15,000.00
<b>Total</b>		<b>\$84,900.00</b>

- **Street Lighting:** The District will be leasing streetlights from Florida Power & Light. Monthly lease and electrical costs are estimated to be \$296,457.00 annually.
- **Subdivision Contingency:** This category includes any unforeseen maintenance or expenses within the District not listed above that may be incurred within the fiscal year. A contingency of \$3,000.00 is assumed for 2025-2026.

**Maintenance – Environmental (District-wide)**

- **Aquatic Weed Control and Maintenance for the Canal:** The canal is approximately 2.15 miles long and will require aquatic weed control and maintenance on a quarterly basis at a fee of \$1,150.00 per quarter, or \$4,600.00 annually, Nautique dosing in the Two-Mile Canal provided by ECOR Industries on a bi-monthly basis at a fee of \$1,800.00 per treatment, or \$10,800.00 annually. Quarterly mowing of the community canal in Strom Park at a fee of \$2,600.00 per quarter, or \$10,400.00 annually, quarterly mowing of the Adelaide North Canal at a fee of \$2,600.00 per quarter or \$10,400.00 annually, canal maintenance for the western outfall canals at an estimated amount of \$99,995.00 and a contingency of \$2,500.00 for erosion, emergency repairs and other mowing, for a total of \$139,095.00 in this line item.
- **Monitoring and Miscellaneous Work by Ecologist:** The District's Ecologist will perform the first annual monitoring event and compile/submit a monitoring report to the US Army Corps of Engineers for the VWP Stage 2 mitigation area and perform various inspections of Villages 1 and 2 PCT areas and miscellaneous work at an estimated cost of \$13,000.00.
- **Wetland/Habitat Maintenance in Viera Wilderness Park (VWP), Stage 1:** Maintenance of the Viera Wilderness Park is prescribed in the Annual Utilization Program (AUP) and consists of the following items:
  - Targeted spraying in the conservation district at a cost of \$6,000.00.
  - TOTAL: \$6,000.00
- **Wetland/Habitat Maintenance in Viera Wilderness Park (VWP), Stage 2:** Maintenance of the Viera Wilderness Park is prescribed in the Annual Utilization Program (AUP) and consists of the following items:
  - Mechanical removal of Brazilian pepper in VWP Stage 2 (rural district and conservation district) at a cost of \$3,000.00 per week for forty-five (45) weeks, or \$135,000.00
  - Mowing/mulching and tractor spraying for cogon grass in the conservation district and the rural district.
  - TOTAL: \$100,000.00

- **Wetland/Habitat Maintenance in Viera Wilderness Park (VWP), Stage 3:** Maintenance of the Viera Wilderness Park is prescribed in the Annual Utilization Program (AUP) and consists of the following items:
  - Mechanical mulching and removal of Brazilian pepper in VWP Stage 3 (conservation district) at a cost of \$2,000.00 per week for five (5) weeks, or \$10,000.00
  - Mowing/mulching and tractor spraying for cogon grass in the conservation district and the rural district at a cost of \$1,250.00 for four (4) weeks, or \$15,000.00.
  - TOTAL: \$15,000.00
- **Maintenance of Burrowing Owl Preserve/Conservation Easement:** The District anticipates having to complete maintenance activities related to the Burrowing Owls and Bald Eagle Conservation Easements, at an estimated cost of \$18,500.00.
  - Maintenance of VBOP (222 acres) at a cost of \$17,500.00
  - Reconnaissance level monitoring of the three (3) burrowing owl preserves at a cost of \$1,000.00
- **Conservation Area Fencing:** The District does not anticipate having to install any additional fencing around the conservation area during the 2025-2026 fiscal year.
- **Prescribed Fire:** The District anticipates completing Prescribed Fire Management activities on one quarter ( $\pm 400$  acres) of approximately 2,000 acre Conservation District, including pre-planning, site preparation and burn day support, at an estimated cost of \$64,500.00.
- **District-wide Contingency:** This category includes any unforeseen maintenance or expenses within the District not listed above that may be incurred within the fiscal year. A contingency of \$4,000.00 is assumed for 2025-2026.

The Engineer recommends that the District should levy and collect an annual “Maintenance Assessment” to be determined, assessed and levied by the District’s Board of Supervisors upon the assessable real property within the District for the purpose of defraying the cost and expenses of maintaining property and public improvements subject to VSD jurisdiction.

### III. OWNERSHIP AND MAINTENANCE

Ownership and maintenance costs of the improvements is anticipated as set forth below:

**TABLE 1**  
**VIERA STEWARDSHIP DISTRICT SUMMARY OF O & M COSTS – FY 2025-2026**

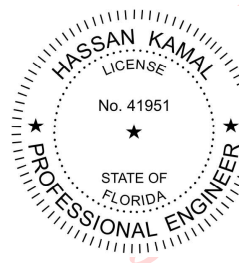
<u><b>Improvement</b></u>	<u><b>Ownership/Maintenance Entity</b></u>	<u><b>Estimated Actual Cost</b></u>
• Aquatic Weed Control; Strom Park, Reeling Park, Trasona, Kerrington, Loren Cove, Loren Cove South, Valencia, Seville, Sendero Cove, Bridgewater Drainage System, Pangea Park, Aripeka, Laurasia, Crossmolina, Farallon Fields, The Landings	VSD	\$318,778.00
• PCT Area Maintenance	VSD	\$ 84,900.00
• Street Lighting	VSD	\$296,457.00
• Subdivision Contingency	VSD	\$ 3,000.00
• Aquatic Weed Control for Canal	VSD	\$139,095.00
• District Ecologist	VSD	\$ 13,000.00
• Wetland/Habitat Maintenance in the VWP, Stage 1	VSD	\$ 6,000.00
• Wetland/Habitat Maintenance in the VWP, Stage 2	VSD	\$100,000.00
• Wetland/Habitat Maintenance in the VWP, Stage 3	VSD	\$ 15,000.00
• Maintenance of Burrowing Owl Preserve/ Conservation Easement	VSD	\$ 8,500.00
• Prescribed Fire	VSD	\$ 64,500.00
• District-wide Contingency	VSD	<u>\$ 4,000.00</u>
<b>Total</b>		<b><i>\$1,053,230.00</i></b>

#### IV. ENGINEER'S OPINION

It is my professional opinion that the summary of costs listed above is sufficient to meet the VSD's Operation and Maintenance obligations for FY 2025-2026.

The estimate of costs is only an estimate and not a guarantee maximum price. The estimated cost is based on unit prices currently being experienced for ongoing and similar items of work in Brevard County and quantities as represented on construction plans.

Where necessary, historical costs, information from other professional consultants and contractors have been used in preparation of this report. Consultants and contractors who have contributed in providing the cost data included in this report are reputable entities in the Brevard County area.



Digitally signed  
by Hassan  
Kamal  
Date:  
2025.07.18  
17:38:53 -04'00'

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Hassan Kamal, P.E.  
Florida Registered Engineering #41951

## **APPENDIX A**



## DESCRIPTIONS: VSD BOUNDARY

Commence at a 4" X 4" concrete monument at the Northwest corner of Section 30, Township 25 South, Range 36 East and run N89°21'55"E, along the North line of said Section 30, a distance of 2,545.93 feet, to an iron rod and the POINT OF BEGINNING of the herein described lands; thence S08°24'33"E, a distance of 748.62 feet, to an iron rod; thence S08°55'25"E, a distance of 405.40 feet, to an iron rod; thence S07°53'09"E, a distance of 404.42 feet, to an iron rod; thence S07°41'38"E, a distance of 556.16 feet, to an iron rod; thence S08°07'57"E, a distance of 556.72 feet, to an iron rod; thence S07°54'48"E, a distance of 556.44 feet, to an iron rod; thence S08°10'16"E, a distance of 880.33 feet, to an iron rod; thence S07°57'39"E, a distance of 482.44 feet, to an iron rod; thence S79°41'18"W, a distance of 8.69 feet, to an iron rod; thence S07°38'31"E, a distance of 396.84 feet, to an iron rod; thence S13°30'01"W, a distance of 6.84 feet, to an iron rod; thence S68°53'11"W, a distance of 456.26 feet, to an iron rod; thence S75°44'29"W, a distance of 86.29 feet, to an iron rod; thence S64°14'40"W, a distance of 129.79 feet, to an iron rod; thence S68°29'29"W, a distance of 703.75 feet, to an iron rod; thence S03°43'55"E, a distance of 774.28 feet, to an iron rod; thence S03°43'05"E, a distance of 420.39 feet, to an iron rod; thence S17°31'55"W, a distance of 31.51 feet, to an iron rod; thence S02°10'23"W, a distance of 15.32 feet, to an iron rod; thence S84°49'06"W, a distance of 1,260.85 feet, to an iron rod; thence S65°26'07"W, a distance of 553.39 feet, to an iron rod; thence S65°16'09"W, a distance of 553.65 feet, to an iron rod; thence S65°26'06"W, a distance of 552.21 feet, to an iron rod; thence S65°42'09"W, a distance of 553.14 feet, to an iron rod; thence S86°33'52"W, a distance of 560.20 feet, to an iron rod; thence S86°36'43"W, a distance of 1,119.98 feet, to an iron rod; thence N15°49'12"W, a distance of 53.08 feet, to an iron rod; thence S88°41'21"W, a distance of 144.31 feet to an iron rod; thence S86°14'12"W, a distance of 360.22 feet, to an iron rod; thence S44°22'00"W, a distance of 2,194.87 feet, to an iron rod; thence S02°24'20"E, a distance of 99.12 feet, to an iron rod; thence S46°55'21"W, a distance of 146.56 feet, to an iron rod; thence S65°38'19"W, a distance of 194.77 feet, to an iron rod; thence S63°42'25"W, a distance of 577.43 feet, to an iron rod; thence S69°45'01"W, a distance of 412.41 feet, to an iron rod; thence N89°15'09"W, a distance of 79.29 feet, to an iron rod; thence S73°35'49"W, a distance of 521.37 feet, to an iron rod; thence S87°25'48"W, a distance of 483.14 feet, to an iron rod; thence S87°26'32"W, a distance of 966.55 feet, to an iron rod; thence S87°21'06"W, a distance of 485.66 feet, to an iron rod; thence S62°14'38"W, a distance of 444.40 feet, to an iron rod; thence S62°17'07"W, a distance of 446.88 feet, to an iron rod; thence S62°19'23"W, a distance of 358.90 feet, to an iron rod; thence S62°27'13"W, a distance of 370.19 feet, to an iron rod; thence S77°23'47"W, a distance of 411.83 feet, to an iron rod; thence S00°53'45"W, a distance of 125.73 feet, to an iron rod; thence S00°13'05"W, a distance of 658.60 feet, to an iron rod; thence S00°02'40"E, a distance of 1,583.00 feet, to an iron rod; thence S00°01'31"E, a distance of 543.46 feet, to an iron rod; thence S06°38'41"E, a distance of 236.05 feet, to an iron rod; thence S00°05'15"W, a distance of 1,609.02 feet, to an iron rod, thence N89°56'44"E, a distance of 1,150.63 feet, to an iron rod; thence N89°41'56"E, a distance of 575.37 feet, to an iron rod; thence S89°48'28"E, a distance of 575.27 feet, to an iron rod; thence S05°17'41"E, a distance of 5,150.06 feet, to an iron rod; thence S88°28'59"W, a distance of 892.20 feet, to an iron rod; thence S89°18'35"W, a distance of 1,352.16 feet, to an iron rod; thence N88°11'42"W, a distance of 478.57 feet, to an iron rod; thence S04°20'09"W, a distance of 165.35 feet, to an iron rod; thence S44°31'42"E, a distance of 1,884.04 feet, to an iron rod; thence S44°35'30"E, a distance of 3,917.97 feet, to an iron rod; thence S62°09'21"E, a distance of 2,317.97 feet, to an iron rod; thence S61°05'48"E, a distance of 649.92 feet, to an iron rod; thence N47°16'55"E, a distance of 35.75 feet, to an iron rod; thence S61°57'44"E, a distance of 923.38 feet, to an iron rod; thence S41°26'58"E, a distance of 273.10 feet, to an iron rod; thence S30°04'29"E, a distance of 310.25 feet, to an iron rod; thence S34°43'38"E, a distance of 598.07 feet, to an iron rod; thence S26°25'22"E, a distance of 301.86 feet, to an iron rod; thence

S04°19'41"E, a distance of 773.92 feet, to an iron rod; thence S03°54'52"E, a distance of 1,444.29 feet, to an iron rod; thence S88°57'24"E, a distance of 504.03 feet, to an iron rod; thence S13°21'03"W, a distance of 118.12 feet, to an iron rod; thence S34°02'56"W, a distance of 1,348.21 feet, to an iron rod; thence S45°13'06"W, a distance of 1,297.85 feet, to an iron rod; thence S63°01'28"W, a distance of 72.85 feet, to an iron rod; thence S35°48'10"E, a distance of 45.45 feet, to an iron rod; thence S36°43'44"E, a distance of 81.14 feet, to an iron rod; thence S43°22'10"E, a distance of 2,416.90 feet, to an iron rod; thence S54°43'27"E, a distance of 118.25 feet, to an iron rod; thence S76°01'08"E, a distance of 114.63 feet, to an iron rod; thence S89°15'48"E, a distance of 397.01 feet, to an iron rod; thence S67°53'23"E, a distance of 92.26 feet, to an iron rod; thence S27°40'02"E, a distance of 156.14 feet, to an iron rod; thence S64°16'29"E, a distance of 37.61 feet, to an iron rod; thence S89°15'14"E, a distance of 352.87 feet, to an iron rod; thence S85°51'17"E, a distance of 307.67 feet, to an iron rod; thence N86°54'20"E, a distance of 151.74 feet, to an iron rod; thence N76°30'06"E, a distance of 261.56 feet, to an iron rod; thence N87°06'14"E, a distance of 251.77 feet, to an iron rod; thence N88°53'08"E, a distance of 158.24 feet, to an iron rod; thence N85°02'05"E, a distance of 159.48 feet, to an iron rod; thence S87°50'11"E, a distance of 174.88 feet, to an iron rod; thence S83°44'02"E, a distance of 176.43 feet, to an iron rod; thence S86°24'25"E, a distance of 258.17 feet, to an iron rod; thence S81°07'19"E, a distance of 151.23 feet, to an iron rod; thence N73°40'28"E, a distance of 247.99 feet, to an iron rod; thence N84°35'54"E, a distance of 81.80 feet, to an iron rod; thence S79°39'38"E, a distance of 98.82 feet, to an iron rod; thence S67°29'44"E, a distance of 168.94 feet, to an iron rod; thence S56°25'12"E, a distance of 206.81 feet, to an iron rod; thence S70°16'15"E, a distance of 241.47 feet, to an iron rod; thence S71°16'02"E, a distance of 271.51 feet, to an iron rod; thence S76°57'22"E, a distance of 144.38 feet, to an iron rod; thence S83°43'51"E, a distance of 362.54 feet, to an iron rod; thence S82°09'02"E, a distance of 428.93 feet, to an iron rod; thence S76°54'20"E, a distance of 74.04 feet, to an iron rod; thence S69°05'45"E, a distance of 73.41 feet, to an iron rod; thence S54°06'44"E, a distance of 97.18 feet, to an iron rod; thence S37°26'00"E, a distance of 287.82 feet, to an iron rod; thence S54°56'39"E, a distance of 72.06 feet, to an iron rod; thence S73°11'26"E, a distance of 65.07 feet, to an iron rod; thence S79°38'52"E, a distance of 374.93 feet, to an iron rod; thence S74°51'17"E, a distance of 156.56 feet, to an iron rod; thence S60°41'38"E, a distance of 171.07 feet, to an iron rod; thence S75°22'42"E, a distance of 109.56 feet, to an iron rod; thence S52°26'28"E, a distance of 84.10 feet, to an iron rod; thence S41°24'22"E, a distance of 210.47 feet, to an iron rod; thence S38°52'45"E, a distance of 174.40 feet, to an iron rod; thence S33°54'38"E, a distance of 212.94 feet, to an iron rod; thence S37°40'21"E, a distance of 119.90 feet, to an iron rod; thence S63°38'27"E, a distance of 397.23 feet, to an iron rod; thence S54°42'23"E, a distance of 137.02 feet, to an iron rod; thence S66°28'00"E, a distance of 72.13 feet, to an iron rod; thence S74°03'50"E, a distance of 526.89 feet, to an iron rod; thence S65°07'14"E, a distance of 169.50 feet, to an iron rod; thence S56°11'35"E, a distance of 261.82 feet, to an iron rod; thence S62°05'45"E, a distance of 141.63 feet, to an iron rod; thence S82°38'30"E, a distance of 227.95 feet, to an iron rod; thence S64°34'06"E, a distance of 134.09 feet, to an iron rod; thence S44°50'15"E, a distance of 117.21 feet, to an iron rod; thence S36°18'31"E, a distance of 242.72 feet, to an iron rod; thence S49°43'39"E, a distance of 178.02 feet, to an iron rod; thence S45°48'41"E, a distance of 179.26 feet, to an iron rod; thence S49°49'20"E, a distance of 214.19 feet, to an iron rod; thence S41°48'48"E, a distance of 222.20 feet, to an iron rod; thence S48°35'30"E, a distance of 200.25 feet, to an iron rod; thence S61°25'40"E, a distance of 428.09 feet, to an iron rod; thence S63°06'44"E, a distance of 644.39 feet, to an iron rod; thence S62°46'04"E, a distance of 678.14 feet, to an iron rod; thence S62°43'50"E, a distance of 652.63 feet, to an iron rod; thence S53°36'34"E, a distance of 218.94 feet, to an iron rod; thence S64°10'09"E, a distance of 726.09 feet, to an iron rod; thence S64°07'34"E, a distance of 634.55 feet, to an iron rod; thence S62°56'15"E, a distance of 752.40 feet, to an iron rod; thence S65°29'06"E, a distance of 118.42

feet, to an iron rod; thence S59°29'15"E, a distance of 116.71 feet, to an iron rod; thence S41°56'01"E, a distance of 88.47 feet, to an iron rod; thence S39°21'46"E, a distance of 287.92 feet, to an iron rod; thence S39°13'55"E, a distance of 321.23 feet, to an iron rod; thence S39°37'39"E, a distance of 318.13 feet, to an iron rod; thence S51°26'09"E, a distance of 73.03 feet, to an iron rod; thence S75°43'21"E, a distance of 132.64 feet, to an iron rod; thence S81°00'26"E, a distance of 449.69 feet, to an iron rod; thence S61°25'12"E, a distance of 181.24 feet, to an iron rod; thence S76°11'38"E, a distance of 79.34 feet, to an iron rod; thence N83°23'17"E, a distance of 57.02 feet, to an iron rod; thence N57°28'51"E, a distance of 65.75 feet, to an iron rod; thence N48°12'37"E, a distance of 218.65 feet, to an iron rod; thence S71°43'37"E, a distance of 109.38 feet, to an iron rod; thence S55°14'02"E, a distance of 91.32 feet, to an iron rod; thence S38°01'21"E, a distance of 56.46 feet, to an iron rod; thence S03°46'11"E, a distance of 62.49 feet, to an iron rod; thence S00°46'56"W, a distance of 262.22 feet, to an iron rod; thence S13°01'47"E, a distance of 243.27 feet, to an iron rod; thence S16°57'33"E, a distance of 140.72 feet, to an iron rod on the South line of the Southeast one-quarter of Section 33, Township 26 South, Range 36 East; thence N88°28'46"E along the South line of said Section 33, 1212.95 feet to Southwest Corner of Section 34, Township 26 South, Range 36 East; thence N89°06'05"E along the South line of said Section 34, 4798.14 feet to a point on the West Right-of-Way line of Interstate 95 (Circuit Court Book 53, Pages 359-363, Public Records of Brevard County Florida), thence N00°03'59"W, along said Right-of-Way 2480.30 feet; thence N00°28'45"W, 328.41 feet, to a point on the South Boundary line of Nail Farms (Deed Book 63, Page 155, Public Records of Brevard County, Florida); thence S78°21'10"W along said South Line, 303.63 feet; thence N00°38'50"W, 554.40 feet; thence N89°21'11"E, 290.53 feet, to a point on the said West Right-of-Way line of Interstate 95 and a non-tangent intersection with a curve to the left; Thence along said Right-of-Way line and the arc of said curve, (said curve being concave to the West and having a radius of 22800.32 feet; a radial bearing of S87°51'38"W, a delta angle of 12°22'37", a chord distance of 4915.73 feet; and a chord bearing of N08°19'41"W) a distance of 4925.30 feet to the end of said curve; thence N14°30'59"W, 4457.16 feet; thence S75°29'01"W, 200.00 feet; thence N14°30'59"W, 950.00 feet; thence N75°29'01"E, 200.00 feet; thence N14°30'59"W, 4932.58 feet to the Southeast corner of the Plat of Viera Central PUD, Tract 12, Unit 1, Parcels 1-3, Phase 3 (Plat Book 44 Pages 52-54, Public Records of Brevard County, Florida); thence S61°38'33"W along the South line of said Plat, 86.02 feet to a non-tangent intersection with a curve to the left; Thence along the arc of said curve, (said curve being concave to the West and having a radius of 750.00 feet; a radial bearing of S61°38'33"W, a delta angle of 33°08'08", a chord distance of 427.72 feet; and a chord bearing of N44°55'31"W) a distance of 433.74 feet to the end of said curve and a point on the East line of a parcel of land described in Official Records Book 4568, Pages 518-522, Public Records of Brevard County, Florida; thence S14°30'59"E along the East line of said parcel, 253.23 feet; thence S75°13'39"W, 717.10 feet; thence N14°17'52"W, 287.62 feet to the beginning of a curve to the right; Thence along the arc of said curve, (said curve being curved concave to the East and having a radius of 50.00 feet; a delta angle of 39°18'18", a chord distance of 33.63 feet; and a chord bearing of N05°21'17"E) a distance of 34.30 feet to the beginning of a reverse curve to the left; Thence along the arc of said curve, (said curve being curved concave to the West and having a radius of 195.00 feet; a delta angle of 39°31'10", a chord distance of 131.85 feet, and a chord bearing of N05°14'51"E) a distance of 134.50 feet to the Southeast corner of the Plat of Viera Central PUD, Tract 12, Unit 1, Parcels 1-3, Phase 5 (Plat Book 45, Page 22, Public Records of Brevard County, Florida) and a non-tangent intersection with a curve to the left; Thence along the South line of said Plat and the arc of said curve, (said curve being concave to the Southeast and having a radius of 750.00 feet; a radial bearing of S25°55'03"E, a delta angle of 47°24'20", a chord distance of 602.99 feet; and a chord bearing of S40°22'47"W) a distance of 620.54 feet to the end of said curve; thence S76°30'35"W, 326.63 feet to the Southwest corner of said plat and a point on the East line of the Plat of Trafford West (Plat Book 51, Page 54, Public Records of

Brevard County, Florida) and a non-tangent intersection with a curve to the right; Thence along the East line of said plat and arc of said curve, (said curve being concave to the West and having a radius of 3025.00 feet; a delta angle of  $01^{\circ}51'26''$ , a chord distance of 98.06 feet; and a chord bearing of  $S12^{\circ}33'47''E$ ) a distance of 98.06 feet to a non-tangent intersection with the Southerly boundary of said plat; thence along said Southerly boundary the following 5 courses and distances:

1)  $S89^{\circ}08'33''W$ , 217.69 feet;

2)  $S35^{\circ}10'57''W$ , 136.27 feet;

3)  $S00^{\circ}51'27''E$ , 242.81 feet;

4)  $S89^{\circ}08'33''W$ , 725.22 feet;

5)  $N00^{\circ}51'27''W$ , 898.20 feet to the Northwest corner of Tract A of said Trafford West, and a point on the South Right-of-Way line of Trafford Drive;

thence  $S89^{\circ}08'33''W$  along said Right-of-Way line of Trafford Drive, 50.00 feet to the Southwest corner of Trafford Drive; thence  $N00^{\circ}51'27''W$  along the West line of Trafford Drive, 100.00 feet to the Northwest corner of Trafford Drive; thence  $N89^{\circ}08'33''E$  along the North Right-of-Way line of Trafford Drive, 70.79 feet to the Southwest corner of that certain parcel of land described in Official Records Book 4939, Page 1184; thence  $N00^{\circ}51'24''W$ , along the West line of said parcel, 401.50 feet to the Northwest corner of said parcel; thence  $N89^{\circ}08'33''E$ , along the North line of said Parcel, 590.76 feet to the Northeast corner of said parcel and a point on the West Right-of-Way line of Lake Andrew Drive (150' Right-of Way, Tract G-1, Plat of Viera Central PUD, Tract 12, Unit 1, Parcels 1-3, Phase 4, Plat Book 44, Pages 91-92); thence  $N31^{\circ}59'26''W$  along said West Right-of-Way, 1061.84 feet to the beginning of a curve to the right; Thence along the arc of said curve, (said curve being concave to the Northeast and having a radius of 2075.00 feet; a delta angle of  $10^{\circ}02'20''$ , a chord distance of 363.10 feet, and a chord bearing of  $N26^{\circ}58'16''W$ ) a distance of 363.57 feet to the end of said curve; thence  $S69^{\circ}25'46''W$ , 700.00 feet; thence  $N20^{\circ}34'14''W$ , 100.00 feet; thence  $S69^{\circ}25'46''W$ , 208.37 feet; thence  $S89^{\circ}08'33''W$ , 566.39 feet; thence  $S44^{\circ}08'33''W$ , 1022.48 feet; thence  $S89^{\circ}08'33''W$ , 150.00 feet; thence  $N00^{\circ}51'27''W$ , 318.85 feet; thence  $S89^{\circ}08'33''W$ , 40.00 feet; thence  $N00^{\circ}51'27''W$ , 40.00 feet; thence  $S89^{\circ}08'33''W$ , 1293.68 feet; thence  $N00^{\circ}51'27''W$ , 1059.47 feet; thence  $S89^{\circ}08'33''W$ , 150.00 feet; thence  $S00^{\circ}51'27''E$ , 438.26 feet; thence  $S89^{\circ}08'33''W$ , 1552.65 feet; thence  $N00^{\circ}35'21''E$ , 849.03 feet to a point on the South Right-of Way line of Wickham Road (Plat of Wickham Road Extension, Plat Book 50, Page 10, Public Records of Brevard County, Florida); thence  $S89^{\circ}08'33''W$  along the South line of said plat, 2225.96 feet to the Southwest corner of said Plat; thence  $N00^{\circ}51'27''W$  along the West line of said plat, 150.00 feet to the Northwest corner of said plat of Wickham Road Extension, and a point on the South line of the Plat of Heritage Isle - Phase 1 (Plat Book 50, Pages 61-66, Public Records of Brevard County, Florida); thence  $S89^{\circ}08'33''W$  along the South line of said plat of Heritage Isle - Phase 1, 1772.10 feet to a point on the West line of the Viera Development of Regional Impact (DRI) (as described in Official Records Book 4459, Page 3677, Public Records of Brevard County, Florida) and the West line of Section 8, Township 26 South, Range 36 East; thence  $N00^{\circ}35'22''W$  along the West line of said Viera DRI and Section 8, 5227.90 feet to the Southwest Corner of Section 5, Township 26 South, Range 36 East; thence  $N00^{\circ}33'35''W$  along the West line of said Section 5, 5290.28 feet to the Southwest corner of Section 32, Township 25 South, Range 36 East thence  $N00^{\circ}31'18''E$  along the West line of said Section 32, 4667.92 feet; thence  $N66^{\circ}33'30''E$ , 1990.78 feet to the beginning of a curve to the left; Thence along the arc of said curve, (said curve being curved concave to the Northwest and having a radius of 2988.25 feet; a delta angle of  $28^{\circ}53'46''$ , a chord distance of 1491.15 feet; , and a chord bearing of  $N52^{\circ}06'37''E$ ) a distance of 1507.07 feet to the end of said curve and an intersection with a non-tangent line; thence  $N26^{\circ}25'15''W$ , along said non-tangent line, 1508.04 feet; thence  $N00^{\circ}33'05''W$ , 470.00 feet; thence  $N45^{\circ}39'16''W$ , 1200.05 feet; thence  $S89^{\circ}26'55''W$ , 150.00 feet; thence  $N45^{\circ}51'06''W$ , 274.34 feet; thence  $N00^{\circ}33'05''W$ , 1456.41 feet to a point on the North line of Section 29, Township 25



South, Range 36 East; thence S89°20'44"W along the North line of said Section 29, 1153.36 feet to the Northeast corner of Section 30, Township 25 South, Range 36 East; Thence S89°23'19"W along the North line of said Section 30, 2789.62 feet to the POINT OF BEGINNING.  
Subject to Easements, Restrictions, Reservations and Rights-of-way of record.

LESS AND EXCEPT those certain parcels of land described in Official Records Book 2951, Page 1574; Official Records Book 3412, Page 4823; Official Records Book 4203, Page 2463; Official Records Book 5262, Page 3838; AND LESS AND EXCEPT that certain parcel of land described in Civil Action Documents 96-16731-CA-F; all being recorded in the Public Records of Brevard County, Florida.

TOGETHER WITH that certain parcel described in Official Records Book 5262, Page 3836, Public Records of Brevard County, Florida, CONTAINING 13,472.28 AC, MORE OR LESS.

TOGETHER ALSO WITH PARCELS 1, 3 AND 5 AS DESCRIBED BELOW:

PARCEL 1

A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST  
BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF VIERA HEALTH COMPLEX, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 58, PAGE 6, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA AND RUN S00°51'27"E, ALONG THE EAST RIGHT-OF-WAY LINE OF STADIUM PARKWAY-PHASE 3, ACCORDING TO THE PLAT THEREOF AS RECORDED IN ROAD PLAT BOOK 2, PAGE 5, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, A DISTANCE OF 571.05 FEET TO THE BEGINNING OF A CURVE TO THE LEFT AND THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE DEPARTING SAID RIGHT-OF-WAY LINE AND ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED CONCAVE TO THE NORTHEAST AND HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 115°49'26"), A DISTANCE OF 50.54 FEET TO THE END OF SAID CURVE; THENCE N63°19'07"E A DISTANCE OF 201.40 FEET; THENCE S44°08'33"W A DISTANCE OF 307.13 FEET TO THE SOUTHEAST CORNER OF SAID STADIUM PARKWAY-PHASE 3; THENCE N00°51'27"W ALONG THE EAST LINE OF STADIUM PARKWAY-PHASE 3 A DISTANCE OF 151.95 FEET TO THE POINT OF BEGINNING CONTAINING 0.29 ACRES, MORE OR LESS.

PARCEL 3

A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST  
BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF VIERA HEALTH COMPLEX, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 58, PAGE 6, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA AND RUN S00°51'27"E, ALONG THE EAST RIGHT-OF-WAY LINE OF STADIUM PARKWAY-PHASE 3, ACCORDING TO THE PLAT THEREOF AS RECORDED IN ROAD PLAT BOOK 2, PAGE 5, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, A DISTANCE OF 571.05 FEET TO THE BEGINNING OF A CURVE TO THE LEFT; THENCE DEPARTING SAID RIGHT-OF-WAY LINE AND ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED

CONCAVE TO THE NORTHEAST AND HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 115°49'26"), A DISTANCE OF 50.54 FEET TO THE END OF SAID CURVE; THENCE N63°19'07"E A DISTANCE OF 201.40 FEET; THENCE N44°08'33"E A DISTANCE OF 183.75 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE N26°40'53"W A DISTANCE OF 209.07 FEET TO THE BEGINNING OF A CURVE TO THE LEFT; THENCE ALONG THE ARC OF SAID CURVE (SAID CURVE BEING CURVED CONCAVE TO THE SOUTHWEST AND HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 50°04'48"), A DISTANCE OF 25.34 FEET TO THE CUSP OF A CURVE TO THE LEFT; THENCE ALONG THE ARC OF SAID CURVE (SAID CURVE BEING CURVED CONCAVE TO THE NORTH AND HAVING A RADIUS OF 225.00 FEET, A CENTRAL ANGLE OF 6°05'46", A CHORD LENGTH OF 23.93 AND A CHORD BEARING OF S87°48'34"E), A DISTANCE OF 23.94 FEET TO THE END OF SAID CURVE; THENCE N89°08'33"E A DISTANCE OF 287.92 FEET; THENCE S44°08'33"W A DISTANCE OF 284.10 FEET TO THE POINT OF BEGINNING CONTAINING 0.69 ACRES MORE OR LESS.

#### PARCEL 5

A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE INTERSECTION OF THE EAST LINE OF VIERA HEALTH COMPLEX AND THE WEST RIGHT-OF-WAY LINE OF LAKE ANDREW DRIVE, ACCORDING TO THE PLAT OF VIERA HEALTH COMPLEX, AS RECORDED IN PLAT BOOK 58, PAGE 6, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, AND RUN ALONG THE CURVED WEST RIGHT-OF-WAY LINE OF SAID LAKE ANDREW DRIVE, (SAID CURVE BEING CURVED CONCAVE TO THE EAST, HAVING A RADIUS 2075.00 FEET, A CENTRAL ANGLE OF 3°25'39", A CHORD LENGTH OF 124.11 FEET AND A CHORD BEARING OF S20°14'16"E), A DISTANCE OF 124.13 FEET TO THE AN INTERSECTION WITH A NON-TANGENT LINE TO THE WEST; THENCE S69°25'46"W ALONG SAID NON-TANGENT LINE A DISTANCE OF 4.62 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE CONTINUE S69°25'46"W A DISTANCE OF 72.74 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT; THENCE ALONG SAID CURVE (SAID CURVE BEING CURVED CONCAVE TO THE SOUTHEAST, HAVING A RADIUS 160.00 FEET, A CENTRAL ANGLE OF 19°07'37", A CHORD LENGTH OF 53.16 FEET AND A CHORD BEARING OF N58°37'43"E) A DISTANCE OF 53.41 FEET TO THE POINT OF COMPOUND CURVATURE; THENCE ALONG THE ARC OF SAID CURVE (SAID CURVE BEING CURVED CONCAVE TO THE SOUTH, HAVING A RADIUS 25.00 FEET, A CENTRAL ANGLE OF 54°16'38", A CHORD LENGTH OF 22.81 FEET AND A CHORD BEARING OF S84°40'09"E) A DISTANCE OF 23.68 FEET TO THE POINT OF BEGINNING CONTAINING 0.01 ACRES MORE OR LESS.

LESS AND EXCEPT WATERSONG SOUTH AT VIERA, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PB 58, PG 3, PUBLIC RECORDS OF BREVARD COUNTY, CONTAINING 22.3 AC, MORE OR LESS

ALSO LESS AND EXCEPT PARCELS 2, 4, 6 AND 7 AS DESCRIBED BELOW:

#### PARCEL 2

A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST  
BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF VIERA HEALTH COMPLEX,  
ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 58, PAGE 6,  
PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA AND RUN S00°51'27"E, ALONG  
THE EAST RIGHT-OF-WAY LINE OF STADIUM PARKWAY-PHASE 3, ACCORDING TO  
THE PLAT THEREOF AS RECORDED IN ROAD PLAT BOOK 2, PAGE 5, PUBLIC  
RECORDS OF BREVARD COUNTY, FLORIDA, A DISTANCE OF 571.05 FEET TO THE  
BEGINNING OF A CURVE TO THE LEFT; THENCE DEPARTING SAID RIGHT-OF-WAY  
LINE AND ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED  
CONCAVE TO THE NORTHEAST AND HAVING A RADIUS OF 25.00 FEET AND A  
CENTRAL ANGLE OF 115°49'26"), A DISTANCE OF 50.54 FEET TO THE END OF SAID  
CURVE; THENCE N63°19'07"E A DISTANCE OF 201.40 FEET TO THE POINT OF  
BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE N44°08'33"E A  
DISTANCE OF 183.75 FEET; THENCE S26°40'53"E A DISTANCE OF 70.23 FEET TO THE  
BEGINNING OF A CURVE TO THE RIGHT; THENCE ALONG THE ARC OF SAID CURVE  
(SAID CURVE BEING CURVED CONCAVE TO THE WEST AND HAVING A RADIUS OF  
25.00 FEET AND A CENTRAL ANGLE OF 115°49'26"), A DISTANCE OF 50.54 FEET TO  
THE END OF SAID CURVE; THENCE S89°08'33"W A DISTANCE OF 22.75 TO THE  
BEGINNING OF A CURVE TO THE LEFT; THENCE ALONG THE ARC OF SAID CURVE  
(SAID CURVE BEING CURVED CONCAVE TO THE SOUTH AND HAVING A RADIUS  
OF 225.00 FEET AND A CENTRAL ANGLE OF 25°49'26"), A DISTANCE OF 101.41 FEET  
TO THE END OF SAID CURVE; THENCE S63°19'07"W A DISTANCE OF 19.18 FEET TO  
THE POINT OF BEGINNING CONTAINING 0.18 ACRES, MORE OR LESS.

PARCEL 4

A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST  
BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE INTERSECTION OF THE EAST LINE OF VIERA HEALTH  
COMPLEX AND THE WEST RIGHT-OF-WAY LINE OF LAKE ANDREW DRIVE,  
ACCORDING TO THE PLAT OF VIERA HEALTH COMPLEX, AS RECORDED IN PLAT  
BOOK 58, PAGE 6, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, AND RUN  
ALONG THE CURVED SOUTH LINE OF SAID VIERA HEALTH COMPLEX, (SAID  
CURVE BEING CURVED CONCAVE TO THE NORTHWEST, HAVING A RADIUS 25.00  
FEET, A CENTRAL ANGLE OF 87°57'13", A CHORD LENGTH OF 34.72 FEET AND A  
CHORD BEARING OF S25°27'10"W), A DISTANCE OF 38.38 FEET TO THE END OF SAID  
CURVE; THENCE CONTINUE ALONG SAID SOUTH LINE S69°25'46"W A DISTANCE OF  
675.74 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN  
DESCRIBED; THENCE S69°25'46"W A DISTANCE OF 208.37 FEET; THENCE S89°08'33"W  
A DISTANCE OF 566.39 FEET; THENCE S44°08'33"W A DISTANCE OF 247.49 FEET;  
THENCE N89°08'33"E A DISTANCE OF 637.14 FEET TO THE BEGINNING OF A CURVE  
TO THE LEFT; THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING  
CURVED CONCAVE TO THE NORTH AND HAVING A RADIUS OF 775.00 FEET AND A  
CENTRAL ANGLE OF 19°42'47"), A DISTANCE OF 266.64 FEET TO THE END OF SAID  
CURVE; THENCE N69°25'46"E A DISTANCE OF 240.26 FEET TO A CUSP OF CURVE;  
THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED  
CONCAVE TO THE SOUTHEAST AND HAVING A RADIUS OF 25.00 FEET, A CENTRAL  
ANGLE OF 99°02'06", A CHORD LENGTH OF 38.03 FEET AND A CHORD BEARING OF

S19°54'43"W), A DISTANCE OF 43.21 FEET TO THE END OF SAID CURVE; THENCE S29°36'20"E A DISTANCE OF 98.46 FEET TO THE BEGINNING OF A CURVE TO THE LEFT; THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED CONCAVE TO THE NORTHEAST AND HAVING A RADIUS OF 475.00 FEET AND A CENTRAL ANGLE OF 6°02'07"), A DISTANCE OF 50.04 FEET TO A POINT OF COMPOUND CURVATURE; THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED CONCAVE TO THE NORTH AND HAVING A RADIUS OF 25.00 FEET AND A CENTRAL ANGLE OF 101°34'25"), A DISTANCE OF 44.32 FEET TO A POINT OF COMPOUND CURVATURE; THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 820.00 FEET, A CENTRAL ANGLE OF 17°12'40", A CHORD LENGTH OF 245.40 FEET AND A CHORD BEARING OF N34°10'47E), A DISTANCE OF 246.32 FEET TO AN INTERSECTION WITH A NON-TANGENT LINE TO THE SOUTHEAST; THENCE S64°25'33"E ALONG SAID NON-TANGENT LINE A DISTANCE OF 70.00 FEET; THENCE N25°34'27"E A DISTANCE OF 202.27 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT; THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE BEING CURVED CONCAVE TO THE SOUTHEAST AND HAVING A RADIUS OF 160.00 FEET, A CENTRAL ANGLE OF 23°29'28", A CHORD LENGTH OF 65.14 FEET AND A CHORD BEARING OF N37°19'11"E), A DISTANCE OF 65.60 FEET TO AN INTERSECTION WITH A NON-TANGENT LINE TO THE WEST; THENCE S69°25'46"W ALONG SAID NON-TANGENT LINE A DISTANCE OF 622.64 FEET; THENCE N20°34'14"W A DISTANCE OF 100.00 FEET TO THE POINT OF BEGINNING CONTAINING 5.54 ACRES MORE OR LESS.

#### PARCEL 6

A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST  
BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE INTERSECTION OF THE EAST LINE OF VIERA HEALTH COMPLEX AND THE WEST RIGHT-OF-WAY LINE OF LAKE ANDREW DRIVE, ACCORDING TO THE PLAT OF VIERA HEALTH COMPLEX, AS RECORDED IN PLAT BOOK 58, PAGE 6, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, AND RUN ALONG THE CURVED WEST RIGHT-OF-WAY LINE OF SAID LAKE ANDREW DRIVE, (SAID CURVE BEING CURVED CONCAVE TO THE EAST, HAVING A RADIUS 2075.00 FEET, A CENTRAL ANGLE OF 3°25'39", A CHORD LENGTH OF 124.11 FEET AND A CHORD BEARING OF S20°14'16"E), A DISTANCE OF 124.13 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE S69°25'46"W A DISTANCE OF 4.62 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT; THENCE ALONG THE ARC OF SAID CURVE (SAID CURVE BEING CURVED CONCAVE TO THE SOUTHWEST, HAVING A RADIUS 25.00 FEET, A CENTRAL ANGLE OF 35°11'07", A CHORD LENGTH OF 15.11 FEET AND A CHORD BEARING OF S39°56'17"E) A DISTANCE OF 15.35 FEET TO A POINT ON THE WEST RIGHT-OF-WAY LINE OF SAID LAKE ANDREW DRIVE AND THE BEGINNING OF A CURVE TO THE RIGHT; THENCE ALONG THE ARC OF SAID CURVE (SAID CURVE BEING CURVED CONCAVE TO THE EAST, HAVING A RADIUS 2075.00 FEET, A CENTRAL ANGLE OF 0°23'38", A CHORD LENGTH OF 14.26 FEET AND A CHORD BEARING OF N22°08'55"W) A DISTANCE OF 14.26 FEET TO THE POINT OF BEGINNING CONTAINING 20.97 SQUARE FEET MORE OR LESS.

#### PARCEL 7

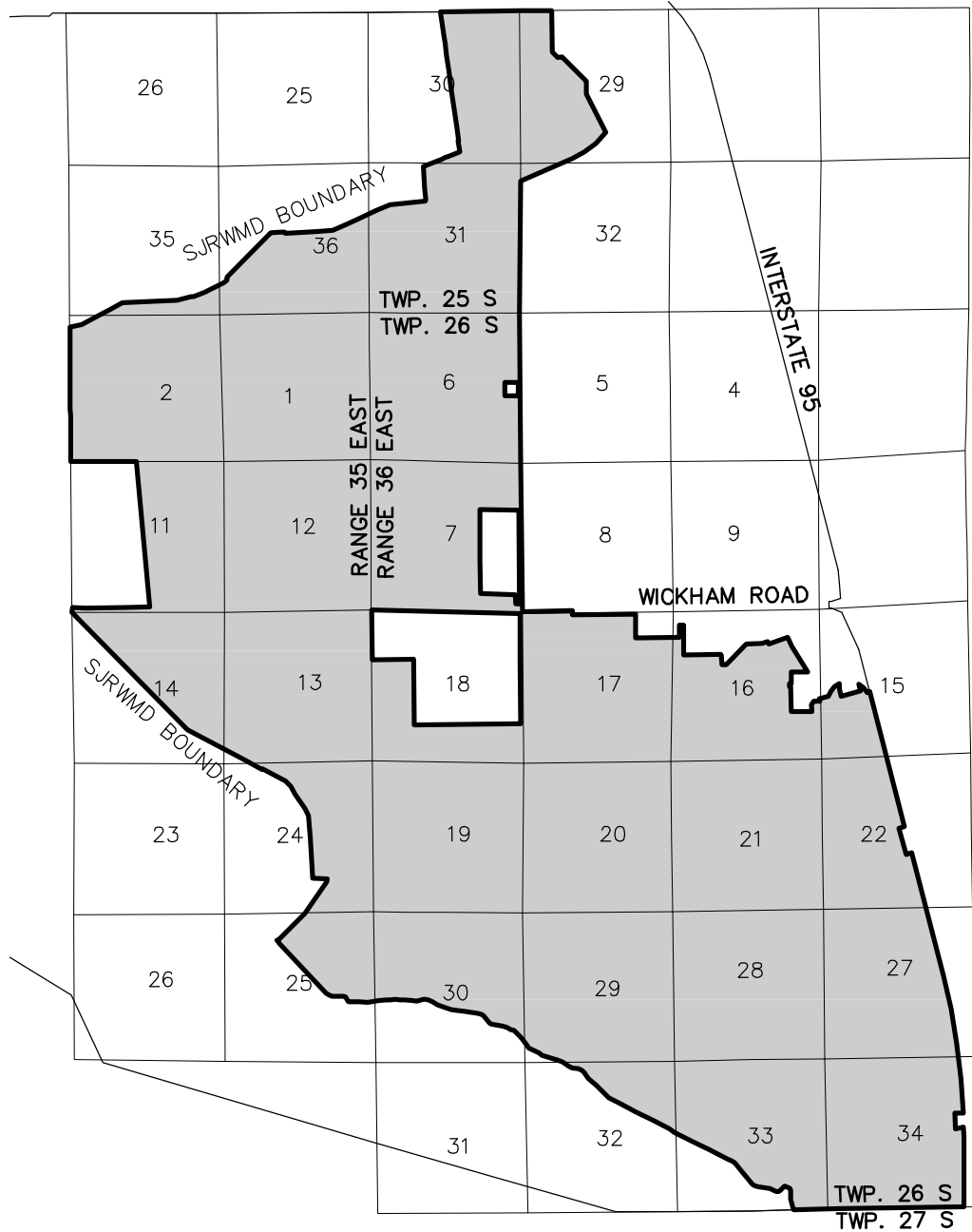


A PARCEL OF LAND IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST  
BREVARD COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF THE PLAT OF WATERSONG SOUTH  
AT VIERA AS RECORDED IN PLAT BOOK 58, PAGE 3, PUBLIC RECORDS OF  
BREVARD COUNTY, FLORIDA; THENCE N00°51'27"W ALONG THE EAST LINE OF  
SAID WATERSONG SOUTH A DISTANCE OF 1059.47 FEET TO THE SOUTHWEST  
CORNER OF WYNDHAM DRIVE (150' RIGHT-OF-WAY AS RECORDED IN PLAT BOOK  
57 PAGE 60, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA); THENCE  
N89°08'33"E ALONG THE SOUTH LINE OF SAID WYNDHAM DRIVE 150.00 FEET TO  
THE SOUTHEAST CORNER OF SAID WYNDHAM DRIVE; THENCE S00°51'27"E A  
DISTANCE OF 1059.47 FEET; THENCE S89°08'33"W A DISTANCE OF 150.00 FEET TO  
THE POINT OF BEGINNING CONTAINING 3.65 ACRES MORE OR LESS.

TOTAL NET ACREAGE: 13,441.6 MORE OR LESS

## **APPENDIX B**



## VIERA STEWARDSHIP DISTRICT LOCATION MAP

NTS



**B.S.E. CONSULTANTS, INC.**  
**CONSULTING - ENGINEERING - LAND SURVEYING**  
 312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901  
 PHONE: (321) 725-3674 FAX: (321) 723-1159  
 CERTIFICATE OF BUSINESS AUTHORIZATION: 4905  
 CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004905

DATE: 6/17/13  
 DRAWN: WFV  
 CHECKED: HAK  
 DRAWING# 11198\_200\_001  
 PROJECT# 11198  
 SHEET 1 OF 1

**VIERA  
STEWARDSHIP DISTRICT**

**5C**

## RESOLUTION 2025-06

**THE ANNUAL APPROPRIATION RESOLUTION OF THE VIERA STEWARDSHIP DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; 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**"); and

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in July 2025, submitted to the District's Board of Supervisors ("**Board**") the proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of the Act; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of the Act; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to the Act; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two (2) days before the public hearing; and

**WHEREAS**, the Act requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby said budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, has

considered any proposed amendments thereto, and approves the appropriations reflected in the Proposed Budget, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A”** as amended by the Board, if applicable, is hereby adopted in accordance with the provisions of the Act (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended (if applicable), shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Viera Stewardship District for the Fiscal Year Ending September 30, 2026.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2025/2026, the sum of \$4,374,375 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	\$1,258,122
DEBT SERVICE FUND (SERIES 2021)	\$1,354,610
DEBT SERVICE FUND (SERIES 2023)	\$1,761,643
TOTAL ALL FUNDS	\$4,374,375

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2025/2026 or within sixty (60) days following the end of the Fiscal Year 2025/2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least two (2) years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 20TH DAY OF AUGUST, 2025.**

ATTEST:

**VIERA STEWARDSHIP DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** FY 2025/2026 Budget

**Exhibit A:** FY 2025/2026 Budget



**VIERA  
STEWARDSHIP DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2026**

**VIERA  
STEWARDSHIP DISTRICT  
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**VIERA  
STEWARDSHIP DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUES</b>					
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
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
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
Audit	6,700	4,450	2,250	6,700	8,000
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	4,246	-	4,246	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	201,192

**VIERA  
STEWARDSHIP DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
<b>Field Management Operations</b>					
Field manager	10,000	-	-	-	-
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
<b>Maintenance - Platted Lots/Subdivision</b>					
Drainage system and ponds	296,748	146,414	150,334	296,748	317,478
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	701,835
<b>Maintenance - Environmental (District-wide)</b>					
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
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
Prescribed fire	64,500	-	20,000	20,000	64,500
Contingency: district-wide	4,000	-	4,000	4,000	4,000
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	-	-	-
Fund balance - ending (projected)	\$ 122,914	\$ 688,708	\$ 106,467	\$ 106,467	\$ -

**VIERA  
STEWARDSHIP DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional and Administrative Services**

Supervisors	\$ 3,445
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
<b>Wrathell, Hunt and Associates, LLC</b> 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	
Engineering	10,000
BSE Consulting provides a broad array of engineering, consulting and construction services to 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.	
Audit	8,000
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
<b>Wrathell, Hunt and Associates, LLC</b> 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.	

**VIERA  
STEWARDSHIP DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES (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
<b>Field Management Operations</b>	
O&M accounting	5,000
Accounting activities related to the processing of payments to vendors, suppliers, and contractors related to field management operations.	
<b>Maintenance - Platted Lots/Subdivision</b>	
Drainage system and ponds	317,478
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
<p>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 spraying VWP Stage 3 natural areas \$5,000. VWP Stage 3 ADS totalling \$15,000 annually. For a total amount \$84,900</p>	
Street lighting	296,457
<p>The District leases street lights from Florida Power &amp; Light. Monthly lease and electrical costs are based on historical figures (666 existing streetlights) and projecting a total of 156 coming online Aripeka PH5&amp;6, Atlin Cove PH1, 2, 3, Farallon Fields PH1 - 6, Reeling Park South PH 4 - 6.</p>	
Contingency: subdivision	3,000
<p>This category includes any unforeseen maintenance or expenses within platted lots not listed above that may be incurred within the fiscal year.</p>	
<b>Maintenance - Environmental (District-wide)</b>	
Canals: aquatic weed control & maintenance	139,095
<p>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 &amp; 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 &amp; Sons.</p>	
Ecologist: monitoring & miscellaneous	13,000
<p>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.</p>	

**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:	
<ul style="list-style-type: none"> <li>• Maintenance of VBOP (222 acres) at a cost of \$7,500.</li> <li>• Reconnaissance level monitoring of the three burrowing owl preserves and information reporting by the environmental professional at a cost of \$1,000.</li> </ul>	
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	<u><u>\$ 1,258,122</u></u>



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

	Fiscal Year 2025				Proposed
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	Budget FY 2026
<b>REVENUES</b>					
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	-	27,038	-
Total revenues	1,349,864	1,296,107	80,795	1,376,902	1,349,864
<b>EXPENDITURES</b>					
<b>Debt service</b>					
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)	28,571	(4,746)
Fund balance:					
Net increase/(decrease) in fund balance	(1,246)	859,271	(860,517)	28,571	(4,746)
Beginning fund balance (unaudited)	1,167,425	1,211,355	(43,930)	1,211,355	1,239,926
Ending fund balance (projected)	<u>\$1,166,179</u>	<u>\$ 2,070,626</u>	<u>\$ (904,447)</u>	<u>\$ 1,239,926</u>	<u>1,235,180</u>
Use of fund balance:					
Debt service reserve account balance (required)					(660,753)
Interest expense - November 1, 2026					(399,821)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 174,606</u>

**VIERA  
STEWARDSHIP DISTRICT  
SERIES 2021 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
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**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
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	-
<b>Total</b>	<b>22,875,000.00</b>		<b>14,452,035.00</b>	<b>37,327,035.00</b>	

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

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
<b>REVENUE</b>					
Assessment levy - gross	\$ 669,766				\$ 977,158
Allowable discounts (4%)	(26,791)				(39,086)
Assessment levy - net	642,975	\$ 696,519	\$ 44,342	\$ 740,861	938,072
Assessment levy: off-roll	1,105,758	-	1,009,911	1,009,911	816,809
Interest	-	30,206	-	30,206	-
Total revenue	1,748,733	726,725	1,054,253	1,780,978	1,754,881
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	375,000	-	375,000	375,000	395,000
Principal Prepayment	-	-	10,000	10,000	-
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
<b>Other fees &amp; charges</b>					
Property appraiser & tax collector	13,395	-	14,817	14,817	19,543
Total other fees & charges	13,395	-	14,817	14,817	19,543
Total expenditures	1,753,250	682,428	1,082,244	1,764,672	1,761,643
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)	<u>\$1,647,919</u>	<u>\$ 1,709,189</u>	<u>\$1,681,198</u>	<u>\$ 1,681,198</u>	<u>1,674,436</u>
Use of fund balance:					
Debt service reserve account balance (required)					(867,670)
Interest expense - November 1, 2026					(664,465)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 142,301</u>

**VIERA  
STEWARDSHIP DISTRICT  
SERIES 2023AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
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**

	<b>Principal</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
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	-
<b>Total</b>	<b>25,370,000.00</b>		<b>25,539,650.00</b>	<b>50,909,650.00</b>	

**VIERA  
STEWARDSHIP DISTRICT  
ASSESSMENT COMPARISON  
ASSESSMENT SUMMARY  
FISCAL YEAR 2026**

**On-Roll Assessments (GF Only)**

Number of Units	Number of Acres	Unit Type	Projected Fiscal Year 2026			FY 25 Assessment
			GF	DSF	GF & DSF	
4,083	181.21	Platted Residential	\$ 135.40	\$ -	\$ 135.40	\$ 135.40
		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	1,135.05
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**

Number of Units	Number of Acres	Unit Type	Projected Fiscal Year 2026			FY 25 Assessment
			GF	DSF	GF & DSF	
	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 2025-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2025/2026; 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.**

**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**"), for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Brevard County, Florida ("**County**"); and

**WHEREAS**, the District has or anticipates providing certain operation, maintenance and environmental services in accordance with the Act; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2025/2026**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, the Act provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method

by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Viera Stewardship District ("**Assessment Roll**") attached to this Resolution as **Exhibit "B"** and incorporated as a material part of this Resolution by this reference, and to certify the related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B"**; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits "A" and "B"**, is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to the Act, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits "A" and "B"**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- A. **Tax Roll Assessments.** The operations and maintenance special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B"**.
- B. **Direct Bill Assessments.** The operations and maintenance special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B"**. The operation and maintenance special assessments directly collected by the District are due in full on December 1, 2025; provided, however, that, to the extent permitted by law, the assessments are due on a prorated quarterly basis with 25% due on October 1, 2025,

25% due on January 1, 2026, 25% due on April 1, 2026, and 25% due on July 1, 2026, or an alternative schedule authorized by the District Manager. The debt service special assessments directly collected by the District are due 50% by October 1, 2025 and 50% by April 1, 2026. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2025/2026, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B"**, is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED THIS 20TH DAY OF AUGUST, 2025.**

ATTEST:

**VIERA STEWARDSHIP DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll (Uniform Method)  
Assessment Roll (Direct Collect)

**VIERA  
STEWARDSHIP DISTRICT**

**7**

**VIERA STEWARDSHIP DISTRICT**  
**Performance Measures/Standards & Annual Reporting Form**  
**October 1, 2025 – September 30, 2026**

**1. COMMUNITY COMMUNICATION AND ENGAGEMENT**

**Goal 1.1      Public Meetings Compliance**

**Objective:** Hold at least two (2) regular Board of Supervisor meetings per year to conduct District related business and discuss community needs.

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

**Standard:** A minimum of two (2) regular board meetings was held during the fiscal year.

**Achieved:** Yes ☐ No ☐

**Goal 1.2      Notice of Meetings Compliance**

**Objective:** Provide public notice of each meeting at least seven days in advance, as specified in establishment documents, using at least two communication methods.

**Measurement:** Timeliness and method of meeting notices as evidenced by posting to District website, publishing in local newspaper and via electronic communication.

**Standard:** 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, District website, electronic communications).

**Achieved:** Yes ☐ No ☐

**Goal 1.3      Access to Records Compliance**

**Objective:** Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

**Measurement:** Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

**Standard:** 100% of monthly website checks were completed by District Management.

**Achieved:** Yes ☐ No ☐

## 2. **INFRASTRUCTURE AND FACILITIES MAINTENANCE**

### **Goal 2.1 District Infrastructure and Facilities Inspections**

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

**Measurement:** A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

**Standard:** Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

**Achieved:** Yes ☐ No ☐

## 3. **FINANCIAL TRANSPARENCY AND ACCOUNTABILITY**

### **Goal 3.1 Annual Budget Preparation**

**Objective:** Prepare and approve the annual proposed budget by July 15 and final budget was adopted by September 30 each year.

**Measurement:** Proposed budget was approved by the Board before July 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on District website and/or within district records.

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.2      Financial Reports**

**Objective:** Publish to the District website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

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

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

**Achieved:** Yes ☐ No ☐

### **Goal 3.3      Annual Financial Audit**

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

**Measurement:** Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the District website and transmitted to the State of Florida.

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

**Achieved:** Yes ☐ No ☐



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District Manager

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Chair/Vice Chair, Board of Supervisors

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Print Name

---

Print Name

---

Date

---

Date

**VIERA  
STEWARDSHIP DISTRICT**

**8A**

Prepared by:  
A. Duda & Sons, Inc.  
P.O. Box 620257  
Oviedo, FL 32762-0257

Return recorded original to:  
Viera Stewardship District  
Office of District Manager  
2300 Glades Road, Suite 410W  
Boca Raton, Florida 33431

SECOND SUPPLEMENT

TO

AGREEMENT AND GRANT OF CONSERVATION EASEMENT AND AFFIRMATIVE EASEMENTS FOR  
ENVIRONMENTAL MANAGEMENT AND ADMINISTRATION

(VIERA WILDERNESS PARK – STAGE 3)

THIS SECOND SUPPLEMENT TO AGREEMENT AND GRANT OF CONSERVATION EASEMENT AND AFFIRMATIVE EASEMENTS FOR ENVIRONMENTAL MANAGEMENT AND ADMINISTRATION (this “Supplement”) is made as of the \_\_\_\_ day of \_\_\_\_\_ 2025, by and between A DUDA & SONS, INC., a Florida corporation, having an address at P.O. Box 620257, Oviedo, Florida 32762 (“Duda”), in favor of VIERA STEWARDSHIP DISTRICT, a local unit of special purpose government organized and existing under Chapter 189, Florida Statutes, having a mailing address at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the “District”).

WITNESSETH

WHEREAS, Duda, as “Grantor”, and the District as “Grantee”, previously entered into that certain Agreement and Grant of Conversation Easement and Affirmative Easements for Environmental Management and Administration dated November 30, 2012 and recorded in Official Records Book 6768, Page 2396, in the Public Records of Brevard County, Florida (the “Environmental Agreement”),

WHEREAS, the Environmental Agreement subjected certain real property owned by Duda and described therein as the “Property” to the operation and effect of the Environmental Agreement as “Stage 1” of the Viera Wilderness Park and granted the “Conservation Easement”, the “Environmental Easements”

and the "Agricultural Easement" (as such terms are defined therein) and related right thereunder to the District over the Property.

WHEREAS, Section 3.8 of the Environmental Agreement contemplates that the parties shall amend the Environmental Agreement from time to time to include other land owned by Duda under the operation and effect of the Environmental Agreement as additional stages of the Viera Wilderness Park,

WHEREAS, by that certain First Supplement to the Environmental Agreement dated as of October 2, 2019 and recorded in Official Records Book 8559, Page 1649, in the Public Records of Brevard County, Florida, Duda submitted certain additional real property located within the "Viera DRI" and described therein as the "Stage 2 Property" to the operation and effect of the Environmental Agreement, including all of the easements and related rights granted to the District thereunder, as "Stage 2" of the Viera Wilderness Park,

WHEREAS, Duda is the owner in fee simple of certain additional real property located within the "Viera DRI" which Duda desires to submit to the operation and effect of the Environmental Agreement as part of the "Rural District" and the "Conservation District" of the Viera Wilderness Park (as such terms are defined in the Environmental Agreement, as more particularly described in Scheduled "1" attached hereto and made a part of hereof (the "Stage 3 Property")), including all of the easements and related rights granted to the District thereunder, as "Stage 3" of the Viera Wilderness Park,

WHEREAS, the Stage 3 Property possesses significant "Conservation Value" (as such term is defined in the Environmental Agreement) and constitutes an important resource to Duda, the District and the residents of the Viera DRI residing within the geographical boundaries of the Viera Stewardship District,

WHEREAS, the Stage 3 Property has a long history of productive agricultural use which has been and continues to be compatible with and beneficial to the Conservation Value of the Stage 3 Property,

WHEREAS, Duda and the District mutually desire to preserve and enhance the Conservation Value of the Stage 3 Property by submitting the Stage 3 Property to the terms, conditions and provisions of the Environmental Agreement as Stage 3 of the Viera Wilderness Park as hereafter expressly provided, and

WHEREAS, upon the full execution of this Supplement and its recording in the Public Records of Brevard County, Florida, The Stage 3 Property shall constitute Stage 3 of the Viera Wilderness Park subject to and encumbered by the Environmental Agreement

NOW THEREFORE, in consideration of the above recitals, the mutual covenants, agreements, terms and conditions contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledge, Duda and the District hereby agrees as follows

1. Recitals and Defined Terms. The above recitals are true and correct and are hereby incorporated into this Supplement by reference as fully as if set forth herein verbatim. Any capitalized term not otherwise defined in the recitals above or elsewhere in this Supplemental shall have the meaning ascribed to such term in the Environmental Agreement
2. Submittal of the Stage 3 Property to the Operation and Effect of the Environmental Agreement.
  - a. Submittal of the Stage 3 Property to the Easements, Terms, Conditions and Provisions of the Environmental Agreement. Duda hereby grants and conveys in perpetuity to the District the Conservation Easement, the Environmental Easements and the Agricultural Easement, together with all of the rights and obligations relating thereto, over the Stage 3 Property, subject to the terms, conditions and provisions of the Environmental Agreement, including without limitation all reservations unto Duda contained therein, except as otherwise expressly provided in subparagraphs 2(b) and 2(c) below. The Stage 3 Property is hereby made subject to the operation and effect of the Environmental Agreement as Stage 3 of the VWP and all of the terms, conditions and provisions of Article 1, Article 2, and Article 3 of the Environmental Agreement, and all sections thereof, are hereby incorporated herein by this reference and the term "Property" as used in said Articles shall hereafter be deemed to include the Stage 3 Property with the same effect as if the Stage 3 Property was initially included in Exhibit "A" attached to the Environmental Agreement describing the Property, except as otherwise expressly provided in subparagraphs 2(b) and 2(c) below. The Stage 3 Property shall hereafter be held, used, sold, leased, transferred and conveyed subject to the Environmental Agreement as herein provided
  - b. Designation of the Rural District and the Conservation District within Stage 3 Property. Pursuant to the Viera Development Order, those portions of the Stage 3 Property comprising either the Rural District or the Conservation District within the

Stage 3 Property are shown and delineated on the sketch attached hereto as Schedule "2"

c. Warranty of Title to the Stage 3 Property. Duda fully warrants title to the Stage 3 Property, subject to those matters of public record described on Schedule "3" attached hereto and made a part hereof, and will defend the same against the lawful claims of all persons whomsoever.

3. Re-affirmation of Environmental Agreement. The Environmental Agreement is in full force and effect without any breach or default thereunder and Duda and the District hereby reaffirm each of the terms, conditions and provisions of the Environmental Agreement with the same force and effect as if each were fully restated herein

4. Operation and Effect of the Environmental Agreement. Except as hereby expressly supplemented, all of the terms, conditions and provisions of the Environmental Agreement, as modified by that certain First Supplement thereto described hereinabove, remain in full force and effect

IN WITNESS WHEREOF, Duda and the District have caused this Supplement to be executed and delivered in their respective names by their respective names by their duly authorized officers as of the date first written above.

(SIGNATURES PAGES OF DUDA AND THE DISTRICT FOLLOW.)

Signed, sealed and delivered  
in our presence as witnesses

DUDA:

A DUDA & SONS, INC, a Florida corporation

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Todd J. Pokrywa,  
Senior Vice President - Real Estate

(CORPORATE SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLOIRDA            ]  
  ]  
COUNTY OF BREVARD        ]

The foregoing instrument was acknowledged before me by means of physical presence this \_\_\_\_\_  
day of \_\_\_\_\_ 2025, by Todd J. Pokrywa, as Senior Vice President – Real Estate, of A DUDA  
& SONS, INC., a Florida corporation, on behalf of the corporation. Said person is personally known to me.

(NOTARIAL SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public – State of Florida

(SIGNATURES PAGE OF THE DISTRICT FOLLOWS.)

Signed, sealed and delivered  
In our presence as witnesses

DISTRICT:

VIERA STEWARDSHIP DISTRICT, a local unit of  
special purpose government created pursuant to  
Chapter 189, Florida Statutes

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Amy Mitchell, Vice Chair,  
Board of Supervisors

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA        ]  
                                      ]  
COUNTY OF SEMINOLE    ]

The foregoing instrument was acknowledged before me by means of physical presence this \_\_\_\_\_  
day of \_\_\_\_\_ 2025, by Amy Mitchell, as Vice Chair, Board of Supervisors, VIERA  
STEWARDSHIP DISTRICT, a local unit of special purpose government created pursuant to Chapter 189,  
Florida Statutes, on behalf of the District. Said person is personally known to me.

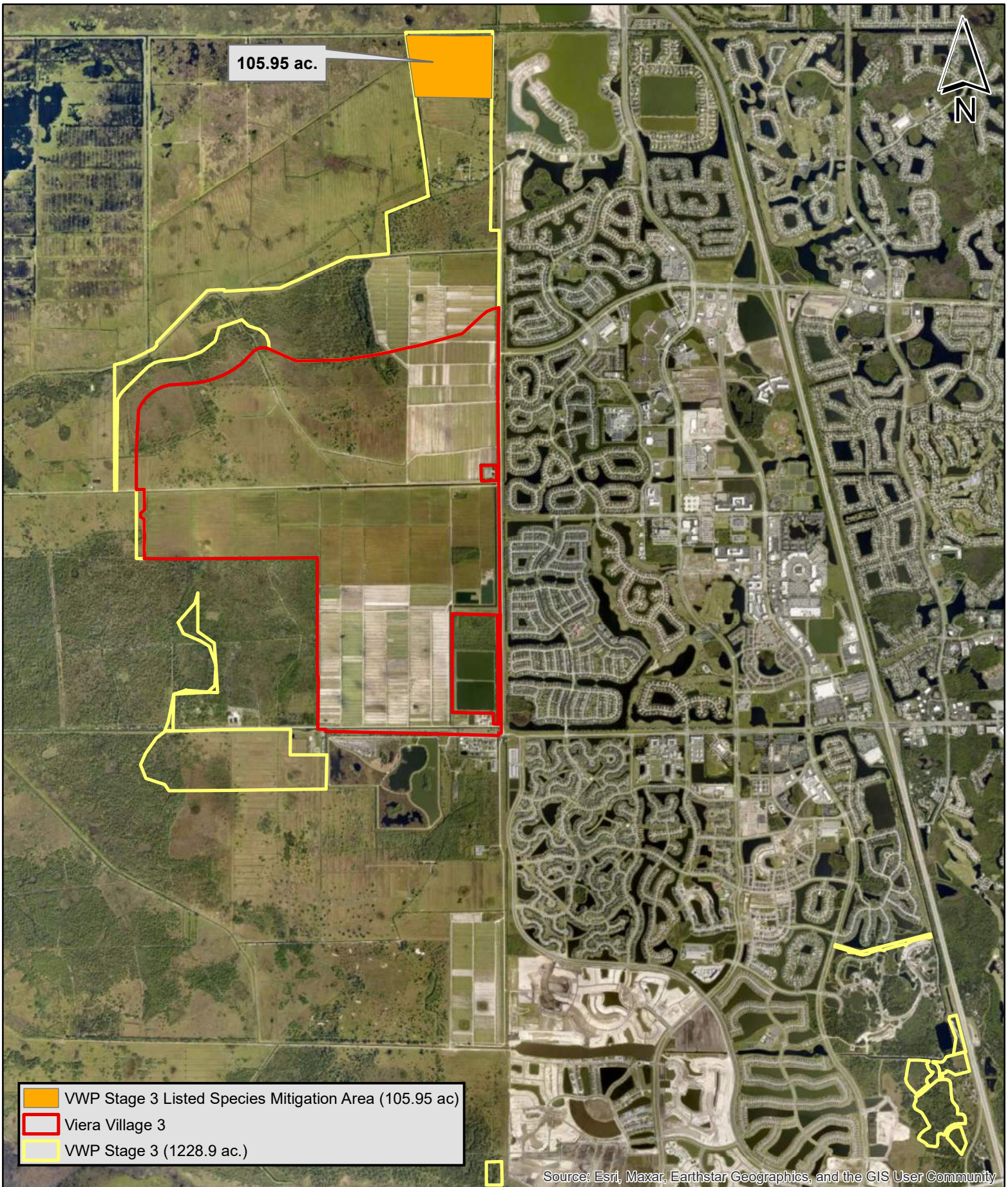
(NOTARIAL SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public – State of Florida

Attached Schedules

Schedule “1” – Legal Description of the Stage 3 Property  
Schedule “2” – Delineation of the Rural District and Conservation District within the Stage 3 Property  
Schedule “3” – Permitted Exceptions to Title (Stage 3 Property)





**Figure 6**

Date Saved: 3/21/2025 Created by: ghayworth  
 Path: Z:\PROJECTS\2015\15032 - VieraVillage 3 Caracara Nest.mxd

4,000 2,000 0 4,000 Feet

**Viera Wilderness Park Stage 3**  
**The Viera Company**  
**Viera, Florida**

**ZEVC** **COHEN**  
 & ASSOCIATES INC  
 300 Interchange Blvd  
 Ormond Beach, FL 32174  
 ph 386-677-2482



**VIERA  
STEWARDSHIP DISTRICT**

**8B**

Prepared by:  
A. Duda & Sons, Inc.  
P.O. Box 620257  
Oviedo, FL 32762-0257

Return recorded original to:  
Office of General Counsel  
St. Johns River Water Management District  
4049 Reid Street / Highway 100  
West Palatka, FL 32177

CONSERVATION EASEMENT  
(Listed Species Mitigation – Rural District – Stage 3)

THIS CONSERVATION EASEMENT is made this \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by A. DUDA & SONS, INC., a Florida corporation, having an address at 1200 Duda Trail, Oviedo, Florida 32765 ("Grantor"), joined by the VIERA STEWARDSHIP DISTRICT, a local unit of special purpose government organized and existing under the laws of the State of Florida, having a mailing address at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "VSD"), in favor of the ST. JOHNS RIVER WATER MANAGEMENT DISTRICT, a public body existing under Chapter 373, Florida Statutes, having a mailing address at 4049 Reid Street / Highway 100 West, Palatka, Florida 32177 ("Grantee").

WITNESSETH:

WHEREAS, Grantor solely owns in fee simple certain real property in Brevard County, Florida, containing ± 105.95 acres, more or less, as more particularly described in Exhibit "A" attached hereto and incorporated by this reference (the "Property");

WHEREAS, the VSD is a local unit of special-purpose government created by a special act of the Florida Legislature (Chapter 2006-360, Laws of Florida);

WHEREAS, Grantor and the VSD previously entered into that certain Agreement and Grant of Conservation Easement and Affirmative Easements for Environmental Management and Administration dated as of November 30, 2012, and recorded in Official Records Book 6768, Page 2396, as supplemented by that certain First Supplement dated as of October 2, 2019 and recorded in Official Records Book 8559, Page 1649, and that certain Second Supplement dated as of \_\_\_\_\_, 2025 and recorded in Official Records Book \_\_\_\_\_, Page \_\_\_\_\_, all in the Public Records of Brevard County, Florida (collectively the "VSD Environmental Agreement"), which VSD Environmental Agreement, among other things, delineates the initial stage, the second stage, and the third stage of the Viera Wilderness Park (the "VWP"),

which initial stage encompasses 760.42 acres, more or less ("Stage 1 of the VWP"), which second stage encompasses 3,268.51 acres, more or less ("Stage 2 of the VWP"), and third second stage encompasses 1,228.90 acres, more or less ("Stage 3 of the VWP"), and grants a perpetual conservation easement and other affirmative easements to the VSD over Stage 1 of the VWP, Stage 2 of the VWP, and Stage 3 of the VWP;

WHEREAS, Stage 1 of the VWP, Stage 2 of the VWP, and Stage 3 of the VWP have been established in accordance with the Development Order for the Viera Development of Regional Impact (the "Viera DRI"), as amended and restated by Resolution 19-134, adopted by the Board of County Commissioners of Brevard County on August 20, 2019 (the "Viera Development Order");

WHEREAS, the VSD is authorized and required to provide for the long term management of the VWP, including, but not limited to, the implementation and administration of the Habitat Management Plan for the Viera Wilderness Park adopted as part of the Viera Development Order, as from time to time modified in accordance therewith (the "VWP HMP");

WHEREAS, the Property possesses significant natural vegetative communities and habitat, and scenic open space important to Grantor, the VSD and the people of Florida (the "Conservation Values");

WHEREAS, the Property is currently used for agricultural purposes and has a long history of productive agricultural use, which use is compatible with, and provides certain environmental benefits to, the Property's Conservation Values;

WHEREAS, the Property is located within the "Rural District" of Stage 3 of the VWP, which Rural District, pursuant to the Viera Development Order, is intended for the continuation of agricultural activities consistent with the VWP HMP;

WHEREAS, Grantor grants this conservation easement to Grantee as a condition of permit # \_\_\_\_\_ issued by Grantee (the "SJRWMD Permit"), to off-set adverse impacts to natural resources, fish and wildlife, and wetland functions relating to the Viera DRI;

WHEREAS, Grantor's conveyance of this conservation easement to Grantee is consistent with and not prohibited by the VSD Environmental Agreement; and

WHEREAS, Grantor and the VSD desire to preserve the Conservation Values of the Property in perpetuity through implementation of the VWP HMP and the management of the Property in accordance

therewith, including the continuation of appropriate agricultural uses, subject to the terms and conditions of the conservation easement granted hereunder.

NOW THEREFORE, in consideration of the above and the mutual covenants, terms, conditions and restrictions contained herein, and pursuant to the provisions of section 704.06, Florida Statutes, Grantor hereby voluntarily grants and conveys to Grantee a conservation easement in perpetuity over the Property of the nature and character and to the extent hereinafter set forth (the "Conservation Easement"). Grantor fully warrants title to said Property, and will warrant and defend the same against the lawful claims of all persons whomsoever.

1. Purpose. The purpose of this Conservation Easement is to assure that the Conservation Values of the Property will be retained forever and to prevent any use of the Property that will impair or interfere with the Conservation Values of the Property.

2. Prohibited Uses. Except for the rights reserved to Grantor, the VSD and their respective successors and/or assigns pursuant to paragraph 3 below, any activity on or use of the Property inconsistent with the purpose of this Conservation Easement is prohibited. Without limiting the generality of the foregoing, and subject to paragraph 3 below, the following activities and uses are expressly prohibited:

(a) Construction or placing buildings, roads, signs, billboards or other advertising, utilities or other structures on or above the ground.

(b) Dumping or placing soil or other substance or material as landfill, except for stabilization projects authorized or permitted by Grantee, or dumping or placing of trash, waste or unsightly or offensive materials.

(c) Removing or destroying trees, shrubs, or other vegetation, except for the eradication and removal of invasive plant species in accordance with applicable permits or the VWP HMP.

(d) Excavating, dredging or removing loam, peat, gravel, soil, rock or other material substances in such a manner as to affect the surface, except for the removal of sedimentary material in connection with swale and ditch maintenance activities in accordance with applicable permits or regulatory exemptions.

(e) Surface use, except for purposes that are consistent with this Conservation Easement and the rights reserved herein to Grantor and/or the VSD.

(f) Activities detrimental to drainage, flood control, water conservation, erosion control, soil conservation, or fish and wildlife habitat preservation, unless otherwise consistent with the VWP HMP.

(g) Acts or uses detrimental to such retention of land or water areas.

(h) Acts or uses detrimental to the preservation of the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance.

3. Reserved Rights. Grantor reserves unto itself, the VSD and their respective successors and assigns, all rights accruing from its ownership of the Property, including the right to engage in or permit or invite others to engage in all uses of the Property that are not expressly prohibited herein and are not inconsistent with the purpose of this Conservation Easement. In addition to the foregoing, but not in limitation thereof, the rights enumerated below in subparagraphs 3(a) through 3(e) are expressly reserved:

(a) The right to perform habitat management, enhancement, restoration, alteration and maintenance activities on the Property which are appropriate for the Rural District of the VWP pursuant to the VWP HMP and applicable permits, including, but not limited to, the right to undertake restoration, enhancement and/or alteration activities for the purpose of managing or enhancing wildlife habitat, such as, by way of example and not limitation, the conversion of land to pasture, herbaceous rangeland or wet prairie habitat.

(b) The right to use the Property for agricultural use consistent with the provisions, goals and objectives of the VWP HMP and for purposes incidental thereto. For purposes of the preceding sentence and this Conservation Easement, the term "agricultural use" shall mean any use of land for bona fide agricultural purposes as described in Section 193.461, Florida Statutes, for activities of a farm operation as described in Section 823.14, Florida Statutes, or for agriculture as defined in Section 570.02, Florida Statutes, and which facilitates meeting the habitat requirements of mitigated species in a manner consistent with the provisions, goals and objectives of the VWP HMP, including but not limited to the following:

(i) Cattle Grazing. The right to raise, pasture, and graze cattle in accordance with range management practices consistent with the VWP HMP, including, but not limited to, the right to cultivate, improve and expand pasture land and hay land areas and the right to lease pasture and hay lands to third-party agricultural operators; provided, however, that cattle grazing shall be conducted in a manner consistent with the provisions, goals and objectives of the VWP HMP. Notwithstanding the foregoing,

however, (i) the number of cow/calf pairs per acre, together referred to as an “animal unit” (“AU”) per acre, grazing within Stage 3 of the VWP (excluding any area of Stage 3 on which cattle grazing is prohibited pursuant to an conservation easement or other agreement recorded in the public records) shall average between one (1) AU per one (1) acre to three (3) acres (1 AU: 1 to 3 acres) on improved pasture, and between from one (1) AU per ten (10) acres to twenty (20) acres (1AU: 10 to 20 acres) on unimproved or wooded pasture; and (ii) cattle shall be rotated between pasture areas according to generally accepted cattle management practices to promote the regrowth of the pasture vegetation.

(ii) Silviculture. The right to conduct silviculture activities consistent with the VWP HMP, including, but not limited to, the right to harvest timber and palms in furtherance of Grantor’s silviculture program;

(iii) Agricultural Chemicals. The right to use and apply agricultural chemicals, herbicides, fungicides and pesticides, provided such use is in accordance with all applicable laws and regulations.

(iv) Water Resources. The right to develop and maintain water resources in accordance with applicable exemptions or permits, including water wells and watering facilities, necessary for permissible agricultural uses;

(v) Structures and Improvements. The right to construct, remove, re-locate, maintain, renovate, repair and replace improvements incidental to Grantor’s and/or the VSD’s permissible agricultural uses including, but not limited to, fences, livestock corrals, sheds, barns and agricultural electricity service lines; together with ditches, swales, wells, pumps and irrigation facilities in compliance with applicable permits, exemptions or authorizations; provided, however, that all such improvements shall be consistent with the goals and objectives of the VWP HMP with respect to the impacts on wildlife movement and habitat;

(vi) Field Roads. The right to repair and maintain existing field roads and trails and to construct and maintain new field roads and trails necessary for agricultural and habitat management purposes; and

(vii) Wells, Ditches and Swales. The right to utilize, repair and maintain existing artesian wells, ditches and swales in accordance with Florida law and regulatory permits as applicable,

including the use of ditch blocks, to manage water levels in pasture swales and otherwise on the Property for environmental and agricultural purposes in a manner consistent with the goals and objectives of the VWP.

(c) The right to implement and comply with regulatory requirements and conditions of permits issued by Grantee or other environmental regulatory bodies, including without limitation, the U.S. Army Corps of Engineers, U.S. Fish and Wildlife Service, Florida Fish and Wildlife Conservation Commission, Florida Department of Environmental Protection and Brevard County through its Natural Resource Management Office, provided, however, that such requirements and conditions are consistent with the requirements and conditions of the SJRWMD Permit, or the prohibited uses set forth in paragraph 2, above.

(d) The right to organize and conduct hunting activities on the Property during applicable hunting seasons in accordance with Florida laws and regulations, including but not limited to, the right to lease areas of the Property for the exclusive hunting use of third-party hunters and to conduct special hunting events thereon; provided, however, that any and all hunting activities conducted on the Property shall comply with the following requirements and conditions:

(i) Hunting leases within the Property will be limited to three (3) hunters and up to three (3) guests each, for a total maximum of twelve (12) hunters; and related facilities will be limited to twelve (12) hunting stands or blinds, six (6) feeders and six (6) traps.

(ii) Special hunting events within the Property will be limited to a maximum of twelve (12) events per year within the Property. Such special hunting events may include, but are not limited to, doves, small game, hog, alligator, frog, turkey, deer, waterfowl, released quail, and other species allowed under Florida law.

(e) The right to regulate public use of the Property, including without limitation, the right to allow public and/or private invitees access to the Property in a manner consistent with the VWP HMP for educational and passive recreational purposes.

4. Rights of Grantee. To accomplish the purposes stated herein, Grantor conveys the following rights to Grantee:



(a) To enter upon and inspect the Property in a reasonable manner and at reasonable times to determine if Grantor, the VSD or their respective successors and assigns are complying with the covenants and prohibitions contained in this Conservation Easement.

(b) To proceed at law or in equity to enforce the provisions of this Conservation Easement and the covenants set forth herein, to prevent the occurrence of any of the prohibited activities set forth herein, and require the restoration of areas or features of the Property that may be damaged by any activity inconsistent with this Conservation Easement.

5. Grantee's Discretion. Grantee may enforce the terms of this Conservation Easement at its discretion, but if Grantor or the VSD breaches any term of this Conservation Easement and Grantee does not exercise its rights under this Conservation Easement, Grantee's forbearance shall not be construed to be a waiver by Grantee of such term, or of any subsequent breach of the same, or any other term of this Conservation Easement, or of any of the Grantee's rights under this Conservation Easement. No delay or omission by Grantee in the exercise of any right or remedy upon any breach by Grantor or the VSD shall impair such right or remedy or be construed as a waiver. Grantee shall not be obligated to Grantor, to the VSD or to any other person or entity, to enforce the provisions of this Conservation Easement.

6. Grantee's Liability. Neither Grantor nor the VSD, nor any person or entity claiming by or through either party, shall hold Grantee liable for any damage or injury to person or personal property which may occur on the Property.

7. Acts Beyond Grantor's or VSD's Control. Nothing contained in this Conservation Easement shall be construed to entitle Grantee to bring any action against Grantor or the VSD for any injury to or change in the Property resulting from natural causes beyond their respective control, including, without limitation, fire, flood, storm and earth movement, or from any necessary action taken by Grantor or the VSD under emergency conditions to prevent, abate or mitigate significant injury to the Property or to persons resulting from such causes.

8. Recordation. Grantor shall record this Conservation Easement in timely fashion in the Official Records of Brevard County, Florida, and shall rerecord it at any time Grantee may require to preserve its rights. Grantor shall pay all recording costs and taxes necessary to record this Conservation Easement in

the public records. Grantor will hold Grantee harmless from any recording costs or taxes necessary to record this Conservation Easement in the public records.

9. Successors. The covenants, terms, conditions and restrictions of this Conservation Easement shall be binding upon, and inure to the benefit of the parties hereto and their respective personal representatives, heirs, successors and assigns and shall continue as a servitude running in perpetuity with the Property.

IN WITNESS WHEREOF, Grantor, joined by the VSD, has executed this Conservation Easement

(SIGNATURES PAGES OF DUDA AND THE VSD FOLLOW.)

Signed, sealed and delivered  
in our presence as witnesses

DUDA:

A DUDA & SONS, INC, a Florida corporation

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Todd J. Pokrywa,  
Senior Vice President - Real Estate

(CORPORATE SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLOIRDA            ]  
  ]  
COUNTY OF BREVARD        ]

The foregoing instrument was acknowledged before me by means of physical presence this \_\_\_\_\_  
day of \_\_\_\_\_ 2025, by Todd J. Pokrywa, as Senior Vice President – Real Estate, of A DUDA  
& SONS, INC., a Florida corporation, on behalf of the corporation. Said person is personally known to me.

(NOTARIAL SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public – State of Florida

(SIGNATURES PAGE OF THE VSD FOLLOWS.)

**CONSENT AND JOINDER OF THE VSD**

The Viera Stewardship District, a local unit of special purpose government organized and existing under the laws of the State of Florida, as the grantee under the "VSD Environmental Agreement" (as such term is defined in the foregoing Conservation Easement), hereby consents and joins in the foregoing Conservation Easement, and subordinates its right, title and interest in and to all of the Property (as described in the foregoing Conservation Easement) arising under and through the VSD Environmental Agreement to the terms, conditions and provisions of the foregoing Conservation Easement.

IN WITNESS WHEREOF, this Consent and Joinder is executed on behalf of the VSD this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signed, sealed and delivered  
in our presence as witnesses

VSD:

VIERA STEWARDSHIP DISTRICT, a local unit of  
special purpose government created pursuant to  
Chapter 189, Florida Statutes

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Amy Mitchell, Vice Chair,  
Board of Supervisors

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA            ]  
  ]  
COUNTY OF SEMINOLE    ]

The foregoing instrument was acknowledged before me by means of physical presence this \_\_\_\_ day of \_\_\_\_\_ 2025, by Amy Mitchell, as Vice Chair, Board of Supervisors, VIERA STEWARDSHIP DISTRICT, a local unit of special purpose government created pursuant to Chapter 189, Florida Statutes, on behalf of the District. Said person is personally known to me.

(NOTARIAL SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public – State of Florida

**VIERA  
STEWARDSHIP DISTRICT**

**8C**

Prepared by:  
A. Duda & Sons, Inc.  
P.O. Box 620257  
Oviedo, FL 32762-0257

Return recorded original to:  
Office of General Counsel  
St. Johns River Water Management District  
4049 Reid Street / Highway 100  
West Palatka, FL 32177

CONSERVATION EASEMENT  
(Wetland Impacts Mitigation – Conservation District – Village 3)

THIS CONSERVATION EASEMENT is made this \_\_\_\_ day of \_\_\_\_\_, 2020 by A. DUDA & SONS, INC., a Florida corporation, having an address at 1200 Duda Trail, Oviedo, Florida 32765 ("Grantor"), joined by the VIERA STEWARDSHIP DISTRICT, a local unit of special purpose government organized and existing under the laws of the State of Florida, having a mailing address at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "VSD"), in favor of the ST. JOHNS RIVER WATER MANAGEMENT DISTRICT, a public body existing under Chapter 373, Florida Statutes, having a mailing address at 4049 Reid Street / Highway 100 West, Palatka, Florida 32177 ("Grantee").

WITNESSETH:

WHEREAS, Grantor solely owns in fee simple certain real property in Brevard County, Florida, containing \_\_\_\_ acres, more or less, as more particularly described in Exhibit "A" attached hereto and incorporated by this reference (the "Property");

WHEREAS, the VSD is a local unit of special-purpose government created by a special act of the Florida Legislature (Chapter 2006-360, Laws of Florida);

WHEREAS, Grantor and the VSD previously entered into that certain Agreement and Grant of Conservation Easement and Affirmative Easements for Environmental Management and Administration dated as of November 30, 2012, and recorded in Official Records Book 6768, Page 2396, as supplemented by that certain First Supplement dated as of October 2, 2019 and recorded in Official Records Book 8559, Page 1649, and that certain Second Supplement dated as of \_\_\_\_\_, 2025 and recorded in Official Records Book \_\_\_\_\_, Page \_\_\_\_\_, all in the Public Records of Brevard County, Florida (collectively the "VSD Environmental Agreement"), which VSD Environmental Agreement, among other things,

delineates the initial stage, the second stage, and the third stage of the Viera Wilderness Park (the "VWP"), which initial stage encompasses 760.42 acres, more or less ("Stage 1 of the VWP"), which second stage encompasses 3,268.51 acres, more or less ("Stage 2 of the VWP"), and third second stage encompasses 1,228.90 acres, more or less ("Stage 3 of the VWP"), and grants a perpetual conservation easement and other affirmative easements to the VSD over Stage 1 of the VWP, Stage 2 of the VWP, and Stage 3 of the VWP;

WHEREAS, Stage 1 of the VWP, Stage 2 of the VWP, and Stage 3 of the VWP have been established in accordance with the Development Order for the Viera Development of Regional Impact (the "Viera DRI"), as amended and restated by Resolution 19-134, adopted by the Board of County Commissioners of Brevard County on August 20, 2019 (the "Viera Development Order");

WHEREAS the VSD is authorized and required to provide for the long term management of the VWP, including, but not limited to, the implementation and administration of the Habitat Management Plan for the Viera Wilderness Park adopted as part of the Viera Development Order, as from time to time modified in accordance therewith (the "VWP HMP");

WHEREAS, the Property possess significant natural vegetative communities and habitat, scenic open space and public recreational opportunities important to Grantor, the VSD and the people of Florida (the "Conservation Values");

WHEREAS, the Property is located within the "Conservation District" of Stage 1 of the VWP, which Conservation District is intended for wetland and upland preservation in accordance with the Viera Development Order;

WHEREAS, Grantor grants this conservation easement to Grantee as a condition of permit #\_\_\_\_\_ issued by Grantee, to off-set adverse impacts to natural resources, fish and wildlife, and wetland functions relating to the Viera DRI;

WHEREAS Grantor's conveyance of this conservation easement to Grantee is consistent with and not prohibited by the VSD Environmental Agreement;

WHEREAS, Grantor and the VSD desire to preserve the Conservation Values of the Property in perpetuity through implementation of the VWP HMP and the management of the Property in accordance therewith, subject to the terms and conditions of the conservation easement granted hereunder.

NOW THEREFORE, in consideration of the above and the mutual covenants, terms, conditions and restrictions contained herein, and pursuant to the provisions of section 704.06, Florida Statutes, Grantor hereby voluntarily grants and conveys to Grantee a conservation easement in perpetuity over the Property of the nature and character and to the extent hereinafter set forth (the "Conservation Easement"). Grantor fully warrants title to said Property, and will warrant and defend the same against the lawful claims of all persons whomsoever.

1. Purpose. The purpose of this Conservation Easement is to assure that the Property will be retained forever in its permitted condition and to prevent any use of the Property that will impair or interfere with the Conservation Values of the Property.

2. Prohibited Uses. Except for the rights reserved to Grantor, the VSD and their respective successors and/or assigns pursuant to paragraph 3 below, any activity on or use of the Property inconsistent with the purpose of this Conservation Easement is prohibited. Without limiting the generality of the foregoing, and subject to paragraph 3 below, the following activities and uses are expressly prohibited:

(a) Construction or placing buildings, roads, signs, billboards or other advertising, utilities or other structures on or above the ground.

(b) Dumping or placing soil or other substance or material as landfill, except for stabilization projects authorized or permitted by Grantee, or dumping or placing of trash, waste or unsightly or offensive materials.

(c) Removing or destroying trees, shrubs, or other vegetation, except for (i) the eradication and removal of invasive plant species in accordance with applicable permits and (ii) the alteration of habitat in accordance with habitat enhancement or restoration projects authorized or permitted by Grantee.

(d) Excavating, dredging or removing loam, peat, gravel, soil, rock or other material substances in such a manner as to affect the surface, except for the removal of sedimentary material in connection with existing field road or roadside swale maintenance activities in accordance with applicable permits or as authorized by Grantee.

(e) Surface use, except for purposes that permit the land or water area to remain predominantly in its permitted or natural condition.



(f) Activities detrimental to drainage, flood control, water conservation, erosion control, soil conservation, or fish and wildlife habitat preservation.

(g) Acts or uses detrimental to such retention of land or water areas.

(h) Acts or uses detrimental to the preservation of the structural integrity or physical appearance of sites or properties of historical, architectural, archaeological, or cultural significance.

3. Reserved Rights. Grantor reserves unto itself and the VSD, and their respective successors and assigns, all rights accruing from its ownership of the Property, including the right to engage in or permit or invite others to engage in all uses of the Property, that are not expressly prohibited herein and are not inconsistent with the purpose of this Conservation Easement. In addition to the foregoing, but not in limitation thereof, the rights enumerated below in subparagraphs 3(a) through 3(f) are expressly reserved:

(a) The right to perform habitat management and maintenance activities pursuant to the VWP HMP and applicable permits.

(b) The right to implement and comply with the regulatory requirements and conditions of permits issued by Grantee or other environmental regulatory bodies, including without limitation, the U.S. Army Corps of Engineers, U.S. Fish and Wildlife Service, Florida Fish and Wildlife Conservation Commission, Florida Department of Environmental Protection and Brevard County through its Natural Resource Management Office, provided, however, that such requirements and conditions are consistent with the requirements and conditions of the SJRWMD ERP permit \_\_\_\_\_), or the prohibited uses set forth in paragraph 2, above.

(c) The right to maintain and repair existing field roads within the Property, together with associated roadside swales, in accordance with Florida law, regulatory permits or exemptions, as applicable, provided, however, that such maintenance and repairs are consistent with the requirements and conditions of the SJRWMD ERP permit \_\_\_\_\_).

(d) The right to construct, maintain and repair kiosks, shade shelters, walking trails stabilized with pervious materials, nature trails, horse trails and conservation, educational and informational signage to assist the public in accessing the Property, as approved by the VSD and in accordance with applicable regulatory permits, provided, however, that such construction, maintenance and repair work is consistent with the requirements and conditions of the SJRWMD ERP permit \_\_\_\_\_).

(e) The right to organize and conduct hunting activities on the Property during applicable hunting seasons in accordance with Florida laws and regulations, including but not limited to, the right to lease areas of the Property for the exclusive hunting use of third-party hunters and to conduct special hunting events thereon; provided, however, that any and all hunting activities conducted on the Property shall comply with the following requirements and conditions:

(i) Hunting leases within the Property will be limited to one (1) hunter and up to three (3) guests, for a total maximum of four (4) hunters; and related facilities will be limited to four (4) hunting stands or blinds, two (2) feeders and two (2) traps.

(ii) Special hunting events within the Property will be limited to a maximum of twelve (12) events per year within the Property. Such special hunting events may include, but are not limited to, doves, small game, hog, alligator, frog, turkey, deer, waterfowl, released quail, and other species allowed under Florida law.

(f) The right to regulate public use of the Property, including without limitation, the right to allow public and/or private invitees access to the Property for educational and passive recreational purposes consistent with the VWP HMP.

4. Rights of Grantee. To accomplish the purposes stated herein, Grantor conveys the following rights to Grantee:

(a) To enter upon and inspect the Property in a reasonable manner and at reasonable times to determine if Grantor or its successors and assigns are complying with the covenants and prohibitions contained in this Conservation Easement.

(b) To proceed at law or in equity to enforce the provisions of this Conservation Easement and the covenants set forth herein, to prevent the occurrence of any of the prohibited activities set forth herein, and require the restoration of areas or features of the Property that may be damaged by any activity inconsistent with this Conservation Easement.

5. Grantee's Discretion. Grantee may enforce the terms of this Conservation Easement at its discretion, but if Grantor breaches any term of this Conservation Easement and Grantee does not exercise its rights under this Conservation Easement, Grantee's forbearance shall not be construed to be a waiver by Grantee of such term, or of any subsequent breach of the same, or any other term of this Conservation

Easement, or of any of the Grantee's rights under this Conservation Easement. No delay or omission by Grantee in the exercise of any right or remedy upon any breach by Grantor shall impair such right or remedy or be construed as a waiver. Grantee shall not be obligated to Grantor, or to any other person or entity, to enforce the provisions of this Conservation Easement.

6. Grantee's Liability. Neither Grantor nor the VSD, nor any person or entity claiming by or through either party, shall hold Grantee liable for any damage or injury to person or personal property which may occur on the Property.

7. Acts Beyond Grantor's or VSD's Control. Nothing contained in this Conservation Easement shall be construed to entitle Grantee to bring any action against Grantor or the VSD for any injury to or change in the Property resulting from natural causes beyond their respective control, including, without limitation, fire, flood, storm and earth movement, or from any necessary action taken by Grantor or the VSD under emergency conditions to prevent, abate or mitigate significant injury to the Property or to persons resulting from such causes.

8. Recordation. Grantor shall record this Conservation Easement in timely fashion in the Official Records of Brevard County, Florida, and shall rerecord it at any time Grantee may require to preserve its rights. Grantor shall pay all recording costs and taxes necessary to record this Conservation Easement in the public records. Grantor will hold Grantee harmless from any recording costs or taxes necessary to record this Conservation Easement in the public records.

9. Successors. The covenants, terms, conditions and restrictions of this Conservation Easement shall be binding upon, and inure to the benefit of the parties hereto and their respective personal representatives, heirs, successors and assigns and shall continue as a servitude running in perpetuity with the Property.

IN WITNESS WHEREOF, Grantor, joined by the VSD, has executed this Conservation Easement

(SIGNATURES PAGES OF DUDA AND THE VSD FOLLOW.)

Signed, sealed and delivered  
in our presence as witnesses

DUDA:

A DUDA & SONS, INC, a Florida corporation

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Todd J. Pokrywa,  
Senior Vice President - Real Estate

(CORPORATE SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLOIRDA            ]  
  ]  
COUNTY OF BREVARD        ]

The foregoing instrument was acknowledged before me by means of physical presence this \_\_\_\_\_  
day of \_\_\_\_\_ 2025, by Todd J. Pokrywa, as Senior Vice President – Real Estate, of A DUDA  
& SONS, INC., a Florida corporation, on behalf of the corporation. Said person is personally known to me.

(NOTARIAL SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public – State of Florida

(SIGNATURES PAGE OF THE VSD FOLLOWS.)

**CONSENT AND JOINDER OF THE VSD**

The Viera Stewardship District, a local unit of special purpose government organized and existing under the laws of the State of Florida, as the grantee under the "VSD Environmental Agreement" (as such term is defined in the foregoing Conservation Easement), hereby consents and joins in the foregoing Conservation Easement, and subordinates its right, title and interest in and to all of the Property (as described in the foregoing Conservation Easement) arising under and through the VSD Environmental Agreement to the terms, conditions and provisions of the foregoing Conservation Easement.

IN WITNESS WHEREOF, this Consent and Joinder is executed on behalf of the VSD this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signed, sealed and delivered  
in our presence as witnesses

VSD:

VIERA STEWARDSHIP DISTRICT, a local unit of  
special purpose government created pursuant to  
Chapter 189, Florida Statutes

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Amy Mitchell, Vice Chair,  
Board of Supervisors

\_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_

STATE OF FLORIDA            ]  
  ]  
COUNTY OF SEMINOLE    ]

The foregoing instrument was acknowledged before me by means of physical presence this \_\_\_\_ day of \_\_\_\_\_ 2025, by Amy Mitchell, as Vice Chair, Board of Supervisors, VIERA STEWARDSHIP DISTRICT, a local unit of special purpose government created pursuant to Chapter 189, Florida Statutes, on behalf of the District. Said person is personally known to me.

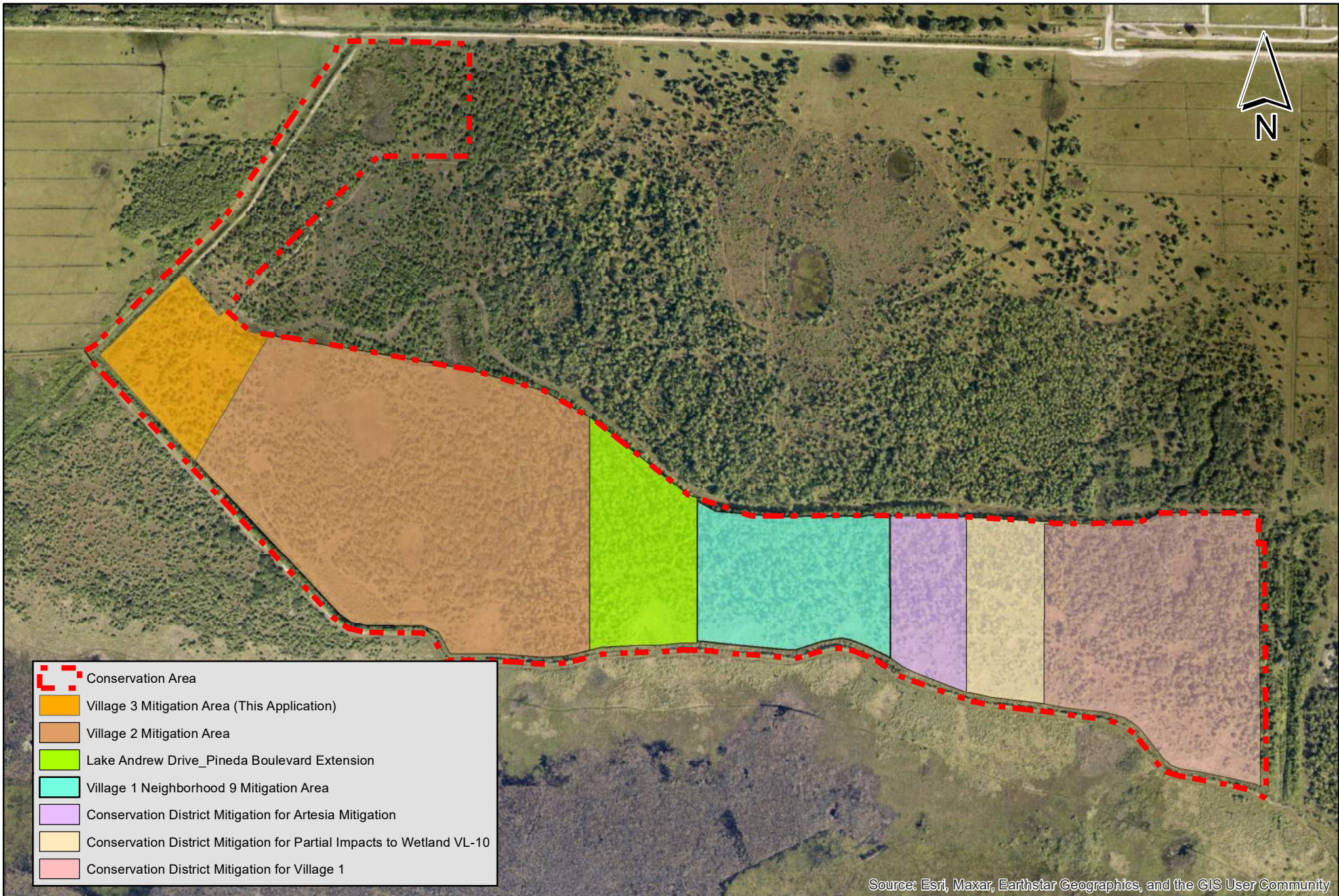
(NOTARIAL SEAL)

\_\_\_\_\_  
Name: \_\_\_\_\_  
Notary Public – State of Florida

## **EXHIBIT A**

Legal Description





**Figure 11**

Date Saved: 6/4/2025 Created by: ghayworth  
 Path: Z:\PROJECTS\2015\15032 - Viera\Stage 1 Mitigation Areas SJRWMD.mxd

900 450 0 900 Feet

## Stage 1 SJRWMD Mitigation Areas Viera Wilderness Park Stage 1 Viera, Florida



300 Interchange Blvd  
 Ormond Beach, FL 32174  
 ph 386-677-2482



**VIERA  
STEWARDSHIP DISTRICT**

**10A**





Florida

PO Box 631244 Cincinnati, OH 45263-1244

GANNETT

# **AFFIDAVIT OF PUBLICATION**

Daphne Gillyard  
Attn: District Manager  
Viera Stewardship District  
2300 Glades RD  
Suite 410W  
Boca Raton FL 33431-7386

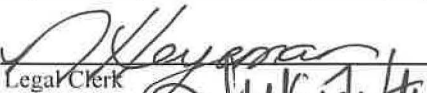
STATE OF WISCONSIN, COUNTY OF BROWN


Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Florida Today, a daily newspaper published in Brevard County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of Bids & Proposals, was published on the publicly accessible website of Brevard County, Florida, or in a newspaper by print in the issues of, on:

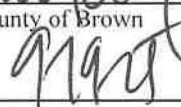
07/30/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/30/2025

  
\_\_\_\_\_  
Legal Clerk

  
\_\_\_\_\_  
Notary, State of WI, County of Brown

  
\_\_\_\_\_  
My commission expires

Publication Cost: \$201.80

Tax Amount: \$0.00

Payment Cost: \$201.80

Order No: 11527607

# of Copies:

Customer No: 1127327

1

PO #:

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*



## **Ad#11527607 07/30/2025 VIERA STEWARDSHIP DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Viera Stewardship District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Laws of Florida, 2006-360, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Brevard County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

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

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

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Viera Stewardship District" Proposals must be received by 12:00 p.m. on August 7, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

**VIERA  
STEWARDSHIP DISTRICT**

**10B**

**VIERA STEWARDSHIP DISTRICT  
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Viera Stewardship District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 2006-360 and 2009-249, *Laws of Florida*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Brevard County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

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

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

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Viera Stewardship District." Proposals must be received by 12:00 p.m. on August 7, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

*Run date: must be published in at least one newspaper of general circulation in the District and the county in which the District is located. The public announcement must allow for at least 7 days for the submission of proposals.*

## **VIERA STEWARDSHIP DISTRICT**

### **REQUEST FOR PROPOSALS**

#### **District Auditing Services for Fiscal Year 2025**

Brevard County, Florida

#### **INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than August 7, 2025 at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Viera Stewardship District" on the face of it. **Pricing must include each additional bond issuance.**

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of two (2) annual renewals. Costs must include the anticipated issuance of special assessment bonds.

**SECTION 13. PROTESTS.** In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest

setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

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

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

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

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

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

**Total (100 Points)**

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

**VIERA  
STEWARDSHIP DISTRICT**

**10CI**



# **Viera Stewardship Community Development District**

<b>Proposer</b>
-----------------

**DiBartolomeo, McBee, Hartley & Barnes, P.A.**  
**Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**

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Viera Stewardship  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Viera Stewardship Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink, reading "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

## **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

### **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County



## **Christine M. Kenny, CPA**

*Senior Staff – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.

***b. A Tentative Schedule for Performing the Key phases of the Audit***

<b>Audit Phase and Tasks</b>	<b>Oct.</b>	<b>Nov.</b>	<b>Dec.</b>	<b>Jan.</b>	<b>Feb.</b>	<b>Mar.</b>	<b>Apr.</b>
<b><i>I. Planning Phase:</i></b>							
Meetings and discussions with Viera Stewardship Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<b><i>II. Detailed Audit Phase:</i></b>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<b><i>III. Closing Phase:</i></b>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<b><i>IV. Reporting Phase:</i></b>							
Review or assist in preparation of financial statement for Viera Stewardship Community Development District							
Prepare management letter and other special reports							
Exit conference with Viera Stewardship Community Development District officials and management							
Delivery of final reports							

**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Viera Stewardship Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.



## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Viera Stewardship Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

***We want to help you solve problems before they become major.***

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

## **PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Viera Stewardship Community Development District as follows:

September 2025	\$ 4,850
September 2026	\$ 5,000 (Optional)
September 2027	\$ 5,200 (Optional)
September 2028	\$ 5,300 (Optional)
September 2029	\$ 5,500 (Optional)

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If bonds are issued the fee would increase by \$1,250. The fee for subsequent annual renewals would be agreed upon separately.

**VIERA  
STEWARDSHIP DISTRICT**

**10CII**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## VIERA STEWARDSHIP DISTRICT

Proposal Due: August 7, 2025  
12:00PM

**Submitted to:**

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

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**Submitted by:**

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

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

**Fax** (561) 994-5823

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

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 7, 2025

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

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

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

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

## Why Grau & Associates:

### Knowledgeable Audit Team

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

### Servicing your Individual Needs

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

### Developing Relationships

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

### Maintaining an Impeccable Reputation

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



### **Complying With Standards**

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

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

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

Very truly yours,  
Grau & Associates



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Antonio J. Grau

# Firm Qualifications



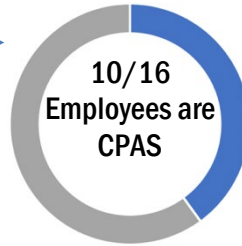
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team

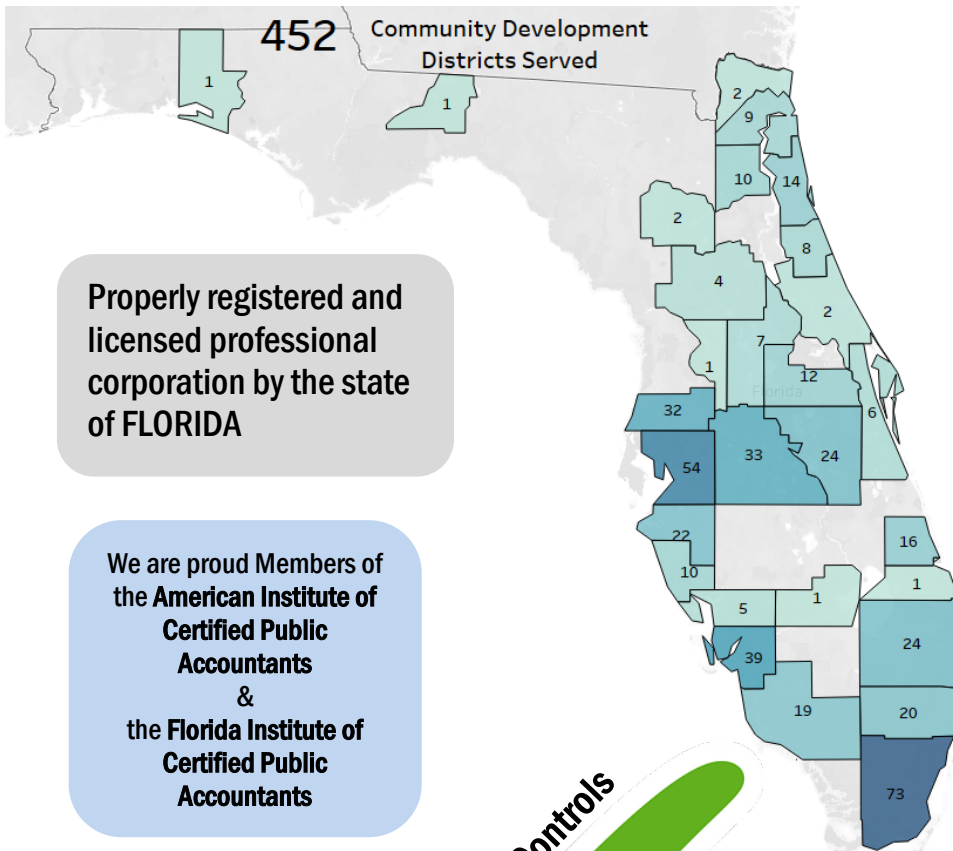


**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



**2005**

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

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

## Services Provided



**Quality Controls**

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

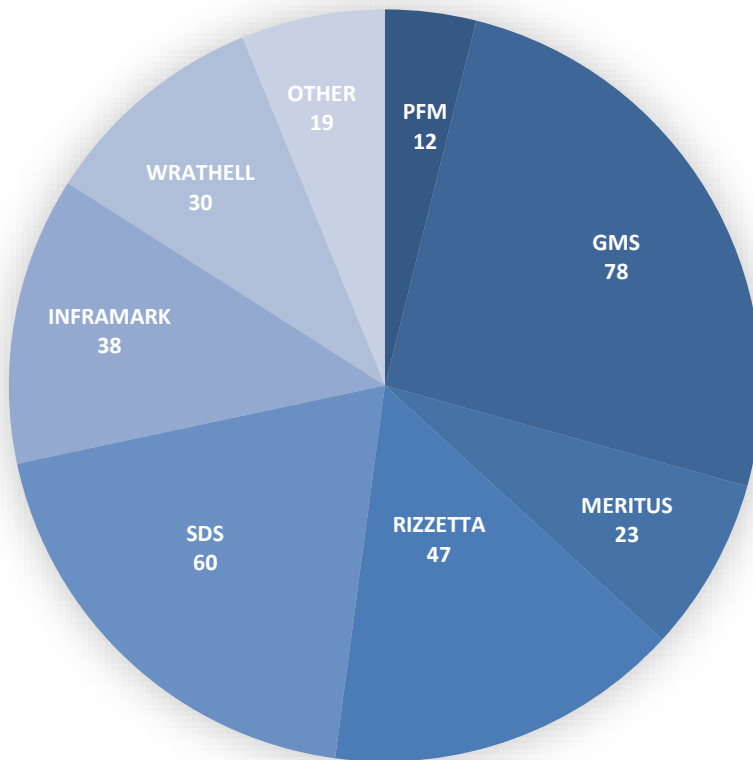
**Review Number: 594791**

# **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

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

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*40 hours; Accounting,*

*Auditing and Other:*

*53 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.





## Antonio 'Tony' J. Grau, CPA

### Partner

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

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#### Experience

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

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

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#### Education

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

#### Clients Served (partial list)

(>300) Various Special Districts, including:

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

#### Professional Associations/Memberships

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

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

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





**David Caplivski, CPA/CITP, Partner**  
Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
Master of Accounting  
Nova Southeastern University (2002)  
Bachelor of Science  
Environmental Studies

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**Certifications and Certificates**

Certified Public Accountant (2011)  
AICPA Certified Information Technology Professional (2018)  
AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Magnolia Island GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

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

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

**Professional Associations**

Member, American Institute of Certified Public Accountants  
Member, Florida Institute of Certified Public Accountants  
Member, Florida Government Finance Officers Association  
Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

### Dunes Community Development District

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

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### Two Creeks Community Development District

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

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

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

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



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

<b>Year Ended September 30,</b>	<b>Fee</b>
2025	\$4,000
2026	\$4,100
2027	<u>\$4,200</u>
<b>TOTAL (2025-2027)</b>	<b><u>\$12,300</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

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

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

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

### **ARBITRAGE**

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

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Current  
Arbitrage  
Calculations

**We look forward to providing *Viera Stewardship District* with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

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

**VIERA  
STEWARDSHIP DISTRICT**

**10D**

# VIERA STEWARDSHIP DISTRICT

## AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

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

Board Member's Signature

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

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

**VIERA  
STEWARDSHIP DISTRICT**

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## WORK AUTHORIZATION

**THIS WORK AUTHORIZATION** (“Work Authorization”), dated July 21, 2025, authorizes certain work in accordance with that certain *Master Ground Application Agreement*, dated August 5, 2024, as may be amended and supplemented from time to time (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

**HELENA AGRI-ENTERPRISES, LLC**, a Delaware limited liability company, with a principal place of business at 225 Schilling Boulevard, Suite 300, Collierville, TN 38017 (“Helena” and, together with the District, “Parties”).

**SECTION 1. SCOPE OF SERVICES.** Helena shall provide the services for VWP Stage 1 as set forth in the attached **Exhibit A**, for the property depicted at **Exhibit B**, which are 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 of Five Thousand Dollars (\$5,000.00) as set forth in the attached **Exhibit A**.

**SECTION 3. ACCEPTANCE.** Acceptance of this Work Authorization will authorize the Helena to complete the Services as outlined above and is indicated by the signature of the authorized representative of the District and the Helena in the spaces provided below. Helena 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

**HELENA AGRI-ENTERPRISES, LLC**

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Its: \_\_\_\_\_


**Exhibit A:** Scope of Services and Compensation

**Exhibit B:** Service Area Map

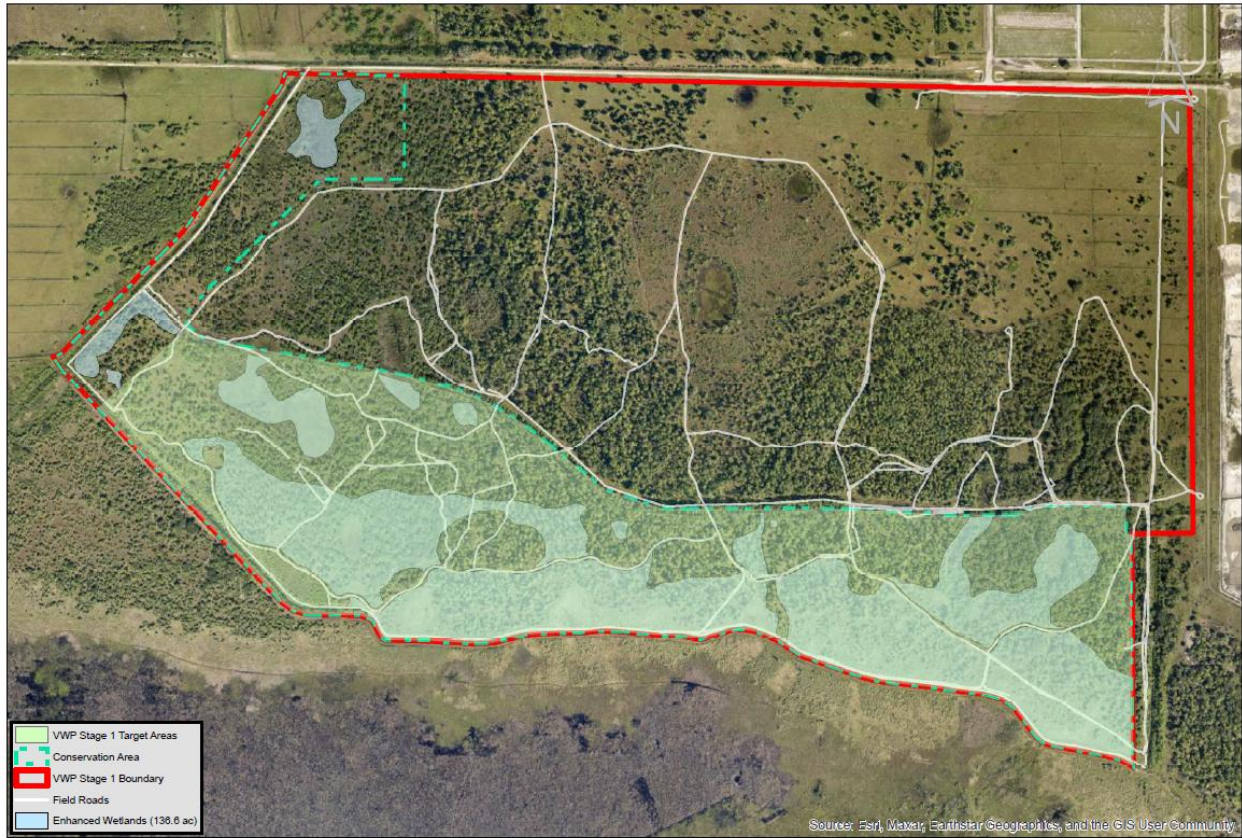


## EXHIBIT A

### Scope of Services and Compensation

				2405 North 71st Street Tampa, FL 33619	
Account Name	Viera Stewardship District			Date	4/24/2025
Account Number				PO Number	
Billing Address				Contact Person	
				Phone #	
Shipping Address				Delivery Date	Quote
				Salesman	33330
Quantity	UOM	Product Description	Size	Unit Price	Total Cost
13.3	AC	VWP Stage 1		\$375.00	\$5,000.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
Special Instructions:					
				Subtotal	\$5,000.00
				Tax	\$0.00
				Total	\$5,000.00

**EXHIBIT B**  
**Service Area Map**



Date: 09-30-15  
Path: 15039

880 440 0 880 Feet

Maintenance Issues  
Viera Wilderness Park - Stage 1  
Brevard County, Florida

Figure 3

**ZEVC** **COHEN**  
ASSOCIATES, INC.  
300 Interchange Blvd  
Ormond Beach, FL 32174  
ph 386-677-2482

**VIERA  
STEWARDSHIP DISTRICT**

**UNAUDITED  
FINANCIAL  
STATEMENTS**

**VIERA  
STEWARDSHIP DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
JUNE 30, 2025**

**VIERA  
STEWARDSHIP DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

	General Fund	Debt Service Fund Series 2021	Debt Service Fund Series 2023	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 764,337	\$ -	\$ -	\$ 764,337
Investments				
Revenue	-	546,684	475,506	1,022,190
Reserve	-	660,753	876,340	1,537,093
Prepayment	-	-	37	37
Capitalized interest	-	43,815	447	44,262
Cost of issuance	-	2,885	-	2,885
Undeposited funds	-	-	350,417	350,417
Due from general fund	-	11,008	6,042	17,050
Total assets	<u>\$ 764,337</u>	<u>\$1,265,145</u>	<u>\$1,708,789</u>	<u>\$ 3,738,271</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 71,037	\$ -	\$ -	\$ 71,037
Due to other	2,761	-	-	2,761
Due to debt service fund 2021	11,008	-	-	11,008
Due to debt service fund 2023	6,042	-	-	6,042
Tax payable	61	-	-	61
Total liabilities	<u>90,909</u>	<u>-</u>	<u>-</u>	<u>90,909</u>
Fund balances:				
Restricted for:				
Debt service	-	1,265,145	1,708,789	2,973,934
Unassigned	673,428	-	-	673,428
Total fund balances	<u>673,428</u>	<u>1,265,145</u>	<u>1,708,789</u>	<u>3,647,362</u>
Total liabilities and fund balances	<u>\$ 764,337</u>	<u>\$1,265,145</u>	<u>\$1,708,789</u>	<u>\$ 3,738,271</u>

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

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ 5,490	\$ 934,766	\$ 925,776	101%
Assessment levy: off-roll	88,675	91,401	93,436	98%
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	-	600	500	120%
Total revenues	<u>94,165</u>	<u>1,060,712</u>	<u>1,056,184</u>	100%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	431	431	5,383	8%
Management/recording/accounting	4,000	36,000	48,000	75%
Legal	2,131	16,907	30,000	56%
Engineering	-	1,938	10,000	19%
Ecologist	5,541	17,886	15,000	119%
Audit	-	4,450	6,700	66%
Dissemination agent / series 2021	83	750	1,000	75%
Dissemination agent / series 2023	83	750	1,000	75%
DSF accounting / series 2021	417	3,750	5,000	75%
DSF accounting / series 2023	417	3,750	5,000	75%
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	465	465	3,000	16%
Printing & binding	9	75	100	75%
Telephone	8	75	100	75%
Postage	74	96	250	38%
Annual special district fee	-	175	175	100%
Website hosting and maint	-	705	705	100%
Website ADA compliance	-	-	210	0%
Contingencies / bank charges	82	822	900	91%
Property appraiser	-	-	3,091	0%
Property taxes	-	85	-	N/A
Tax collector	110	18,660	19,287	97%
Contingency	-	-	19,934	0%
Total administrative	<u>13,851</u>	<u>125,153</u>	<u>198,335</u>	63%
<b>Field management operations</b>				
Field manager	-	-	10,000	0%
O&M accounting	417	3,750	5,000	75%
Total field management operations	<u>417</u>	<u>3,750</u>	<u>15,000</u>	25%

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

	Current Month	Year to Date	Budget	% of Budget
<b>Maintenance -- platted lots/subdivisions</b>				
Aquatic weed control for drainage system	36,044	237,896	296,748	80%
PCT area maintenance	-	10,000	64,900	15%
Street lighting	18,989	166,905	226,500	74%
Subdivision contingency	-	2,125	3,000	71%
Total maintenance - platted lots/subdivisions	<u>55,033</u>	<u>416,926</u>	<u>591,148</u>	71%
<b>Maintenance -- environmental (District-wide)</b>				
Aquatic weed control and maintenance for canals	8,600	69,160	138,095	50%
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%
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)	<u>8,600</u>	<u>69,160</u>	<u>382,095</u>	18%
Total expenditures	<u>77,901</u>	<u>614,989</u>	<u>1,186,578</u>	52%
 Excess/(deficiency) of revenues over/(under) expenditures	 16,264	 445,723	 (130,394)	
 Fund balances - beginning	 657,164	 227,705	 253,308	
Fund balances - ending	<u><u>\$ 673,428</u></u>	<u><u>\$ 673,428</u></u>	<u><u>\$ 122,914</u></u>	

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

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ 7,987	\$ 1,359,918	\$ 1,349,864	101%
Interest	3,941	44,006	-	N/A
Total revenues	<u>11,928</u>	<u>1,403,924</u>	<u>1,349,864</u>	104%
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal	-	500,000	500,000	100%
Interest	-	822,987	822,988	100%
Total expenditures	<u>-</u>	<u>1,322,987</u>	<u>1,322,988</u>	100%
<b>Other fees &amp; charges</b>				
Tax collector	160	27,147	28,122	97%
Total other fees & charges	<u>160</u>	<u>27,147</u>	<u>28,122</u>	97%
Total expenditures	<u>160</u>	<u>1,350,134</u>	<u>1,351,110</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	11,768	53,790	(1,246)	
Fund balances - beginning	<u>1,253,377</u>	<u>1,211,355</u>	<u>1,167,425</u>	
Fund balances - ending	<u>\$ 1,265,145</u>	<u>\$ 1,265,145</u>	<u>\$ 1,166,179</u>	



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

	Current Month	Year To Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 4,384	\$ 746,381	\$ 642,975	116%
Assessment levy: off-roll	350,417	1,009,911	1,105,758	91%
Interest	4,365	45,596	-	N/A
Total revenues	<u>359,166</u>	<u>1,801,888</u>	<u>1,748,733</u>	103%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	385,000	375,000	103%
Interest	-	1,364,855	1,364,855	100%
Total debt service	<u>-</u>	<u>1,749,855</u>	<u>1,739,855</u>	101%
<b>Other fees &amp; charges</b>				
Tax collector	88	14,901	13,395	111%
Total other fees and charges	<u>88</u>	<u>14,901</u>	<u>13,395</u>	111%
Total expenditures	<u>88</u>	<u>1,764,756</u>	<u>1,753,250</u>	101%
Excess/(deficiency) of revenues over/(under) expenditures	359,078	37,132	(4,517)	
Fund balances - beginning	<u>1,349,711</u>	<u>1,671,657</u>	<u>1,652,436</u>	
Fund balances - ending	<u>\$ 1,708,789</u>	<u>\$ 1,708,789</u>	<u>\$ 1,647,919</u>	