

**VIERA
STEWARDSHIP
DISTRICT**

June 16, 2026

**BOARD OF SUPERVISORS
SPECIAL MEETING
AGENDA**

**VIERA
STEWARDSHIP DISTRICT**

**AGENDA
LETTER**

Viera Stewardship District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

June 9, 2026

Board of Supervisor
Viera Stewardship District

ATTENDEES:

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

Dear Board Members:

The Board of Supervisors of the Viera Stewardship District will hold a Special Meeting on June 16, 2026 at 9:30 a.m., at The Viera Company, 7380 Murrell Road, Suite 201, Viera, Florida 32940. Members of the public and Staff may join via computer or mobile app at <https://us06web.zoom.us/j/81797418286?pwd=nu8zNCldxcVY4OVtXZbN2gSKMnqA.1>, Meeting ID: 817 9741 8286, Passcode: 309182 or via conference call at 1-305-224-1968, Meeting ID: 817 9741 8286, Passcode: 309182. The agenda is as follows:

1. Call to Order
2. Roll Call
3. Public Comments (*limited to 3 minutes per person*)
4. Approval of August 20, 2025 Public Hearing, Regular Meeting and Audit Committee Minutes
5. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2024, Prepared by Berger, Toombs, Elam, Gaines & Frank
 - A. Consideration of Resolution 2026-01, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2024
6. Consideration of FY2027 Proposed Budget
 - A. Resolution 2026-02, Approving a Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date [Option A: No Assessment Increase]
 - B. Resolution 2026-02, Approving a Proposed Budget for Fiscal Year 2027; 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 [Option B: Assessment Increase]

7. Consideration of Resolution 2026-03, Designating a Date, Time and Location for a Landowners' Meeting and Election; Providing for Publication; Establishing Forms for Landowner Election; and Providing for an Effective Date [Seats 1, 3, & 5]
8. Consideration of Resolution 2026-04, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2026/2027 and Providing for an Effective Date
9. Consideration of Azul At Viera Easement Amendment Request
10. Consideration of Request from Adelaide Residents to Plant Trees Along Adelaide's Northern Border
11. Ratification Items
 - A. B.S.E. Consultants, Inc. Agreement for Professional Engineering Services Work Authorization No. 14 (FGT Crossing Repairs)
 - B. Acquisition of a 611 ft Portion of Lake Andrew Drive Segment Infrastructure Improvements Work Product
 - C. A. Duda & Sons, Inc. Work Authorizations
 - I. No. 3 Canal
 - II. No. 7 Land and Habitat Management
 - D. Viera Wilderness Park – Annual Utilization Program Checklist – Fiscal Year 2026/2027
 - E. Corrective Amendment to VWP Stage 3 Conservation Easement
12. Acceptance of Unaudited Financial Statements as of April 30, 2026
13. Staff Reports
 - A. District Counsel: *Kilinski | Van Wyk PLLC*
 - B. District Engineer: *B.S.E. Consultants, Inc.*
 - Presentation of 2025 Master Conveyance Facility Inspection Report
 - C. Environmental Consultant: *Zev Cohen & Associates*
 - D. Community Association Manager: *Eva Rey*
 - E. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 9,895 Registered Voters in District as of April 15, 2026

- Reminder: Form 1: Statement of Financial Interests Deadline – July 1, 2026
- Reminder: 2026 Ethics Training Due by December 31, 2026
- NEXT MEETING DATE: TBD [Adoption of FY2027 Budget]
 - QUORUM CHECK

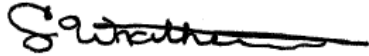
SEAT 1	AMY MITCHELL	☐ IN PERSON	☐ ZOOM/PHONE	☐ NO
SEAT 2	KAREN ESPOSITO	☐ IN PERSON	☐ ZOOM/PHONE	☐ NO
SEAT 3	TODD POKRYWA	☐ IN PERSON	☐ ZOOM/PHONE	☐ NO
SEAT 4	WILLIAM BUMGARNER	☐ IN PERSON	☐ ZOOM/PHONE	☐ NO
SEAT 5	CATHLEEN CONLEY	☐ IN PERSON	☐ ZOOM/PHONE	☐ NO

14. Board Members' Comments/Requests

15. 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 or Felix Rodriguez at (863) 510-8274.

Sincerely,



Craig Wrathell
District Manager

**VIERA
STEWARDSHIP DISTRICT**

MINUTES

DRAFT

**MINUTES OF MEETING
VIERA STEWARDSHIP DISTRICT**

The Board of Supervisors of the Viera Stewardship District held a Public Hearing, a 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.

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 (via phone/Zoom)	Wrathell, Hunt and Associates, LLC
Lauren Gentry	District Counsel
Anastasia Rios (via phone/Zoom)	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
Michael Arnold (via phone/Zoom)	The Viera Company
Mark Boyd	The Viera Company
Eva Rey (via phone/Zoom)	Community Manager
Paul Martell	Treasurer
Jay Decator	Consultant to The Viera Company

FIRST ORDER OF BUSINESS

Call to Order

Mr. Wrathell called the meeting to order at 9:00 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.

FOURTH ORDER OF BUSINESS**Approval of Minutes****A. June 17, 2025 Special Meeting**

The following changes were made:

Line 38: Insert "Mark Boyd" and "The Viera Company"

Line 378: Insert "on their own lots" after "landscaping"

B. July 23, 2025 Special Meeting and Audit Committee Meeting

The following changes were made:

Line 26: Delete "(via phone/Zoom)" after "Boyd"

On MOTION by Ms. Esposito and seconded by Ms. Mitchell, with all in favor, the June 17, 2025 Special Meeting Minutes and the July 23, 2025 Special Meeting and Audit Committee Meeting Minutes, both as amended, were approved.

FIFTH ORDER OF BUSINESS**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**

Mr. Kamal presented the Engineer's Report for Operation and Maintenance (O&M) Assessment dated July 2025. He reviewed the information, including a description of the improvements and required maintenance, the budgeted costs for O&M of the facilities, and the Engineer's opinion, which is that the estimated total costs are sufficient to satisfy the District's obligations and to operate and maintain the District's facilities for the Fiscal Year 2026.

Asked about the results of an ongoing inspection of the sewer infrastructure, Mr. Kamal stated the inspection was completed. Staff will revisit three or four structures to obtain photo documentation and complete the inspection report this week. All canals are in good condition. Staff met with Duda & Sons Inc. (Duda) personnel during the inspection and outlined a few areas that need special attention. This will be described in the Engineer's Report that will be published next week.

Mr. Wrathell stated, in the Summary of O&M Costs Table on Page 5, the cost for aquatic weed control should be changed from \$318,778 to \$317,478 to match the proposed Fiscal Year 2026 budget. Mr. Kamal will make the change and update the Report.

Asked why Del Webb is not included in the neighborhoods listed in the first bullet point under "Improvements" on Table 1, Mr. Kamal stated he will check and report his findings at the next meeting. Asked if the Inspection Report will be included in the Revised Engineer's Report, Mr. Wrathell stated the Inspection Report is a separate item.

On MOTION by Ms. Mitchell and seconded by Ms. Conley, with all in favor, the Engineer's Report Operation and Maintenance Assessment FY2025-2026, as amended, was approved.

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

Mr. Wrathell presented Resolution 2025-06. He reviewed the proposed Fiscal Year 2026 budget.

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

No affected property owners or members of the public spoke.

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

Ms. Gentry stated Ms. Esposito will be abstaining from certain votes.

On MOTION by Ms. Mitchell and seconded by Mr. Bumgarner, with Ms. Mitchell, Mr. Bumgarner, Mr. Pokrywa and Ms. Conley in favor and Ms. Esposito abstaining, 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, was adopted.

SIXTH ORDER OF BUSINESS

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

Mr. Wrathell presented Resolution 2025-07. This Resolution authorizes the imposition and collection of the assessments in the manner described. He noted that this item will also be conducted as a Public Hearing.

On MOTION by Mr. Pokrywa and seconded by Mr. Bumgarner, with Mr. Pokrywa, Mr. Bumgarner, Ms. Mitchell and Ms. Conley in favor and Ms. Esposito abstaining, the Assessment Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Conley and seconded by Ms. Mitchell, with Ms. Conley, Ms. Mitchell, Mr. Pokrywa and Mr. Bumgarner in favor, and Ms. Esposito abstaining, the Assessment Public Hearing was closed.

On MOTION by Mr. Bumgarner and seconded by Ms. Conley, with Mr. Bumgarner, Ms. Conley, Ms. Mitchell and Mr. Pokrywa in favor and Ms. Esposito abstaining, 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, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Special Districts Performance Measures and Standards Reporting FY 2026

Mr. Wrathell presented the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards. Asked about any potential penalties if there are any issues with the performance measures, Mr. Wrathell stated there are not any established penalties. Ms. Gentry stated the only place the report is posted is on the District's website and it does not have to be turned into the State. Most Districts are just adopting the statutory requirements.

On MOTION by Mr. Pokrywa and seconded by Ms. Mitchell, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards, were approved.

• **Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting**

Mr. Wrathell noted that it will be necessary to authorize the Chair to approve the findings related to the 2025 Goals and Objectives.

On MOTION by Ms. Esposito and seconded by Ms. Mitchell, with all in favor, authorizing the Chair to approve the findings related to the 2025 Goals and Objectives Reporting, was approved.

EIGHTH ORDER OF BUSINESS

**Consideration of Viera Wilderness Park
Stage 3 Items (in substantial form)**

Ms. Gentry presented the following items and asked for approval in substantial form and authorizing the Chair to finalize and execute:

- 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 – Conservation District – Village 3)**

A Board Member noted that Item 8A lists Duda's headquarters address differently than the other two. 8A lists the P.O. box and 8B and 8C list the physical address. Ms. Gentry stated Staff will make the changes in the final forms of the documents.

Mr. Lites stated the third easement, which is the Wetland Mitigation Easement, will need to be enlarged because the Water Management District expanded the wetlands in the impact area. The language is the same except for the acreage; it will now wrap around up between the dotted lines to the north, after all inspections and negotiations with the Water Management District are completed for the ERP.

A Board Member noted that the date on the first line of the Conservation Easement (Wetland Impacts Mitigation – Conservation District – Village 3) should be changed from 2020 to the current year.

Ms. Gentry discussed whether Duda was informed that the Second Supplement to Agreement and Grant of Conservation Easement and Affirmative Easements for Environmental

Management and Administration (Viera Wilderness Park - Stage 3) is an easement area for the District, if the rights reserved and prohibited uses outlined in the Conservation Easement (Listed Species Mitigation – Rural District – Stage 3) and the Conservation Easement (Wetland Impacts Mitigation – Conservation District – Village 3) that Duda and the District have for public access is an exclusive right or a joint right, and if the District needs Duda’s permission to allow public access at a later point.

On MOTION by Mr. Bumgarner and seconded by Ms. Conley, with Mr. Bumgarner, Ms. Conley, Mr. Pokrywa and Ms. Mitchell in favor and Ms. Esposito abstaining, the Viera Wilderness Park - Stage 3 Second Supplement to Agreement and Grant of Conservation Easement and Affirmative Easements for Environmental Management and Administration, the Viera Wilderness Park - Stage 3 Conservation Easement (Listed Species Mitigation – Rural District – Stage 3) and the Viera Wilderness Park - Stage 3 Conservation Easement (Wetland Impacts Mitigation – Conservation District – Village 3), all in substantial form, and authorizing the Chair to finalize, were approved.

NINTH ORDER OF BUSINESS

**Recess Regular Meeting/Commencement
of Audit Selection Committee Meeting**

On MOTION by Mr. Pokrywa and seconded by Ms. Mitchell, with all in favor, the Regular Meeting recessed and the Audit Selection Committee Meeting commenced.

TENTH ORDER OF BUSINESS

**Review of Responses to Request for
Proposals (RFP) for Annual Audit Services**

A. Affidavit of Publication

B. RFP Package

These items were included for informational purposes.

C. Respondent(s)

Mr. Wrathell discussed timeliness, and the qualifications and pricing for each of the following respondents:

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

Bid: \$4,850 for Fiscal Year 2025, \$5,000 for Fiscal Year 2026, \$5,200 for Fiscal Year 2027, \$5,300 for Fiscal Year 2028 and \$5,500 for Fiscal Year 2029, plus an additional \$1,250 with bond issuance.

II. Grau & Associates

Bid: \$4,000 for Fiscal Year 2025, \$4,100 for Fiscal Year 2026 and \$4,200 for Fiscal Year 2027, plus an additional \$1,500 with bond issuance.

D. Auditor Evaluation Matrix/Ranking

Mr. Wrathell presented his Auditor Evaluation Matrix scores and ranking. The Board, sitting as the Audit Selection Committee, agreed with Mr. Wrathell's scores and ranking, as follows:

#1	Grau & Associates	100 Points
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#2	DiBartolomeo, McBee, Hartley & Barnes, P.A.	97 Points
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Ms. Mitchell asked if the auditor is engaged one year at a time. Mr. Wrathell stated engagement is typically open-ended. For operational efficiency, the ideal situation is that the auditor does a good job in the first year and is retained for several years thereafter. Ms. Gentry stated the Statutes say that auditors are engaged for one year, but Districts have optional annual renewals. In practice Districts almost always use the renewals to minimize undergoing the RFP process.

ELEVENTH ORDER OF BUSINESS**Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting**

On MOTION by Mr. Pokrywa and seconded by Mr. Bumgarner, with all in favor, the Audit Selection Committee Meeting terminated and the Regular Meeting reconvened.

TWELFTH ORDER OF BUSINESS**Consider Recommendation of Audit Selection Committee****• Award of Contract**

Mr. Wrathell stated Audit Selection Committee agreed with District Management's scores, ranking and recommendation.

On MOTION by Mr. Bumgarner and seconded by Ms. Esposito, with all in favor, accepting District Management's scores, ranking and recommendation to rank Grau & Associates as the #1 ranked respondent, with a total score of 100 points, as the Board's own scores and ranking, was approved.

On MOTION by Ms. Mitchell and seconded by Mr. Bumgarner, with all in favor, awarding the Annual Audit Services Contract to Grau & Associates, the #1 ranked respondent to the RFP for Annual Audit Services, was approved.

THIRTEENTH ORDER OF BUSINESS**Ratification of Helena Agri-Enterprises, LLC
Work Authorization VWP Stage 1**

Mr. Hayworth provided a summary of the Helena Agri-Enterprises, LLC Work Authorization VWP Stage 1.

Asked how the 5% invasive species requirement would be monitored and measured for compliance, Mr. Hayworth stated it is done with an Army Corps of Engineer's permit, which is the mitigation for the wetlands and the list of invasive species, and it is monitored annually for five years. After the five years, it is more of qualitative instead of a quantitative monitoring.

On MOTION by Ms. Mitchell and seconded by Ms. Conley, with all in favor, the Helena Agri-Enterprises, LLC Work Authorization VWP Stage 1, in the amount of \$5,000, was ratified.

FOURTEENTH ORDER OF BUSINESS**Acceptance of Unaudited Financial
Statements as of June 30, 2025**

Asked if any work is planned for a prescribed burn, Mr. Kamal stated Staff continues trying to have it done but the conditions are not right. He is not confident that it will be completed this year; if not, the \$60,000 budgeted will roll over to the next Fiscal Year.

On MOTION by Mr. Pokrywa and seconded by Mr. Bumgarner, with all in favor, the Unaudited Financial Statements as of June 30, 2025, was accepted.

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

Ms. Gentry reported the following:

➤ It was reported that a few homeowners are impacting the conservation area and clearing vegetation. A letter was sent asking them to stop and advising that the CDD reserves the right to require the homeowner to replant the vegetation or pay for it.

➤ Form I should be filed by July 1, 2025 and the Board Members are required to complete four hours of ethics training each year.

➤ Since they are affiliated with Duda, Ms. Mitchell, Ms. Esposito, Mr. Pokrywa and Ms. Conley must fill out Form 8B to have fresh versions on file.

Ms. Gentry explained why Ms. Esposito abstained from certain votes and discussed rules that apply to General Election seats versus Landowner-Elected Seats.

B. District Engineer: BSE Consultants Inc.

Mr. Kamal reviewed the Inspection Report that he is finalizing. In summary, the systems are functioning well and there are no obvious obstructions or long-term maintenance issues to note.

C. Environmental Consultant: Zev Cohen & Associates

Mr. Hayworth stated the monitoring and reporting for VWP Stage 2 was completed and the documents were submitted to the Army Corps of Engineers. The area is below the 5% exotic species coverage and is in compliance. The monitoring and reporting for VWP Stage 3 will start to come online once the conservation easement is recorded.

D. Community Association Manager: Eva Rey

There was no report.

E. District Manager: Wrathell, Hunt and Associates, LLC

- **NEXT MEETING DATE: TBD**

- **QUORUM CHECK**

SIXTEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

SEVENTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Esposito and seconded by Mr. Bumgarner, with all in favor, the meeting adjourned at 10:10 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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330

331

332 _____
Secretary/Assistant Secretary

Chair/Vice Chair

**VIERA
STEWARDSHIP DISTRICT**

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Viera Stewardship District
ANNUAL FINANCIAL REPORT
September 30, 2024

Viera Stewardship District
ANNUAL FINANCIAL REPORT

September 30, 2024

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

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

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Viera Stewardship District (the "District"), as of and for the year ended September 30, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Viera Stewardship District as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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



To the Board of Supervisors
Viera Stewardship District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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



To the Board of Supervisors
Viera Stewardship District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 10, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 10, 2025

**Viera Stewardship District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Viera Stewardship District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2024.

- ◆ The District's total assets were exceeded by total liabilities by \$(47,132,215) (net position). Unrestricted net position for Governmental Activities was \$(47,541,037) and restricted net position was \$442,988. Net investment in capital assets for Governmental Activities was \$(34,166).
- ◆ Governmental activities revenues totaled \$10,548,044 while governmental activities expenses and conveyances totaled \$35,771,817.

**Viera Stewardship District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2024	2023
Current assets	\$ 325,296	\$ 243,432
Restricted assets	2,882,939	19,432,246
Capital assets	94,555	9,066,857
Total Assets	<u>3,302,790</u>	<u>28,742,535</u>
Current liabilities	1,850,173	1,179,404
Non-current liabilities	48,584,832	49,471,573
Total Liabilities	<u>50,435,005</u>	<u>50,650,977</u>
Net position-net investment in capital assets	(34,166)	(16,433,444)
Net position-restricted	442,988	-
Net position-unrestricted	<u>(47,541,037)</u>	<u>(5,474,998)</u>
Total Net Position	<u><u>\$ (47,132,215)</u></u>	<u><u>\$ (21,908,442)</u></u>

The increase in current assets is primarily due to the increase in cash in the current year.

The decrease in restricted assets is related to the capital project activity in the current year.

The decrease in capital assets is related to the conveyance of capital assets to other entities in the current year.

The increase in current liabilities is related to the increase in accrued interest and current portion of long-term debt in the current year.

The decrease in non-current liabilities is related to the principal payments made on long-term debt in the current year.

**Viera Stewardship District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Program Revenues		
Charges for services	\$ 2,302,610	\$ 754,867
Capital contributions	7,888,479	-
General Revenues		
Intergovernmental revenues	23,956	-
Miscellaneous revenues	300	1,799
Investment earnings	332,699	164,202
Total Revenues	<u>10,548,044</u>	<u>920,868</u>
Expenses		
General government	183,470	128,784
Physical environment	790,704	591,978
Interest and other charges	2,134,022	1,874,407
Total Expenses	<u>3,108,196</u>	<u>2,595,169</u>
Conveyance of capital assets	<u>(32,663,621)</u>	<u>-</u>
Change in Net Position	(25,223,773)	(1,674,301)
Net Position - Beginning of Year	<u>(21,908,442)</u>	<u>(20,234,141)</u>
Net Position - End of Year	<u><u>\$ (47,132,215)</u></u>	<u><u>\$ (21,908,442)</u></u>

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

The increase in capital contributions and conveyance of capital assets is due to capital project activity being completed and conveyed in the current year.

The increase in physical environment is primarily related to the increase in streetlighting and wetland habitat maintenance in the current year.

**Viera Stewardship District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2024 and 2023.

Description	Governmental Activities	
	2024	2023
Construction in progress	\$ -	\$ 8,967,652
Infrastructure	139,505	139,505
Accumulated depreciation	(44,950)	(40,300)
Total Capital Assets (Net)	<u>\$ 94,555</u>	<u>\$ 9,066,857</u>

During the year, additions to construction in progress were \$23,695,969, conveyances of capital assets to other entities were \$32,663,621, and depreciation totaled \$4,650.

General Fund Budgetary Highlights

The budget exceeded actual governmental expenditures primarily because prescribed fire, aquatic weed control, and contingency expenditures were less than anticipated.

The September 30, 2024 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In November 2021, the District issued \$23,865,000 Special Assessment Revenue Bonds, Series 2021. The Bonds were issued to finance the cost of acquisition, installation, and equipping of a portion of the 2021 Project. As of September 30, 2024, the balance outstanding was \$23,375,000.
- ◆ In June 2023, the District issued \$25,755,000 Special Assessment Revenue Bonds, Series 2023. The Bonds were issued to finance the cost of acquisition, installation, and equipping of a portion of the 2023 Project. As of September 30, 2024, the balance outstanding was \$25,755,000.

**Viera Stewardship District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Viera Stewardship District will continue to develop in 2025; however, the District does not expect any economic factors to have any significant effect on the financial position of operations of the District in 2025.

Request for Information

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

Viera Stewardship District
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 281,360
Due from others	43,936
Total Current Assets	<u>325,296</u>
Non-current Assets	
Restricted Assets	
Investments	2,882,939
Capital assets, being depreciated	
Infrastructure	139,505
Less: accumulated depreciation	<u>(44,950)</u>
Total Non-current Assets	<u>2,977,494</u>
Total Assets	<u>3,302,790</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	63,572
Accrued interest	911,601
Bonds payable	<u>875,000</u>
Total Current Liabilities	<u>1,850,173</u>
Non-current Liabilities	
Bonds payable, net	<u>48,584,832</u>
Total Liabilities	<u>50,435,005</u>
NET POSITION	
Net investment in capital assets	(34,166)
Restricted for debt service	442,988
Unrestricted	<u>(47,541,037)</u>
Total Net Position	<u><u>\$ (47,132,215)</u></u>

See accompanying notes to financial statements.

Viera Stewardship District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Capital Grants and Contributions	Governmental Activities
Governmental Activities				
General government	\$ (183,470)	\$ 151,577	\$ -	\$ (31,893)
Physical environment	(790,704)	792,058	7,888,479	7,889,833
Interest and other charges	(2,134,022)	1,358,975	-	(775,047)
Total Governmental Activities	<u>\$ (3,108,196)</u>	<u>\$ 2,302,610</u>	<u>\$ 7,888,479</u>	<u>7,082,893</u>
General Revenues				
				300
				23,956
				332,699
				<u>356,955</u>
				<u>(32,663,621)</u>
				(25,223,773)
				<u>(21,908,442)</u>
				<u>\$ (47,132,215)</u>

See accompanying notes to financial statements.

Viera Stewardship District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2024

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	\$ 281,360	\$ -	\$ -	\$ 281,360
Due from others	43,936	-	-	43,936
Due from other funds	-	73	-	73
Restricted assets				
Investments	-	2,882,939	-	2,882,939
Total Assets	<u>\$ 325,296</u>	<u>\$ 2,883,012</u>	<u>\$ -</u>	<u>\$ 3,208,308</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 63,572	\$ -	\$ -	\$ 63,572
Due to other funds	73	-	-	73
Total Liabilities	<u>63,645</u>	<u>-</u>	<u>-</u>	<u>63,645</u>
Deferred inflows of resources				
Unavailable revenues	<u>23,956</u>	<u>-</u>	<u>-</u>	<u>23,956</u>
Fund Balances				
Restricted for debt service	-	2,883,012	-	2,883,012
Unassigned	237,695	-	-	237,695
Total Fund Balance	<u>237,695</u>	<u>2,883,012</u>	<u>-</u>	<u>3,120,707</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 325,296</u>	 <u>\$ 2,883,012</u>	 <u>\$ -</u>	 <u>\$ 3,208,308</u>

See accompanying notes to financial statements.

Viera Stewardship District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances	\$ 3,120,707
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, including, infrastructure, \$139,505, net of accumulated depreciation, \$(44,950), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	94,555
Liabilities, including bonds payable, \$(49,130,000), net of bond premium/discount, net, \$(329,832), are not due and payable in the current period and therefore, are not reported at the fund level.	(49,459,832)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	(911,601)
At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level.	<u>23,956</u>
Net Position of Governmental Activities	<u><u>\$ (47,132,215)</u></u>

See accompanying notes to financial statements.

Viera Stewardship District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 943,635	\$ 1,358,975	\$ -	\$ 2,302,610
Intergovernmental revenues	19,980	-	-	19,980
Miscellaneous revenues	300	-	-	300
Investment earnings	-	171,819	160,880	332,699
Total Revenues	<u>963,915</u>	<u>1,530,794</u>	<u>160,880</u>	<u>2,655,589</u>
Expenditures				
Current				
General government	150,428	33,042	-	183,470
Physical environment	786,054	-	-	786,054
Capital outlay	-	-	15,807,490	15,807,490
Debt Service				
Principal	-	490,000	-	490,000
Interest	-	1,907,186	-	1,907,186
Total Expenses	<u>936,482</u>	<u>2,430,228</u>	<u>15,807,490</u>	<u>19,174,200</u>
Excess of revenues over/(under) expendtiures	27,433	(899,434)	(15,646,610)	(16,518,611)
Other Financing Sources/(Uses)				
Transfers out	-	(13,503)	-	(13,503)
Transfers in	-	-	13,503	13,503
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(13,503)</u>	<u>13,503</u>	<u>-</u>
Net change in fund balances	27,433	(912,937)	(15,633,107)	(16,518,611)
Fund Balances - October 1, 2023	<u>210,262</u>	<u>3,795,949</u>	<u>15,633,107</u>	<u>19,639,318</u>
Fund Balances - September 30, 2024	<u>\$ 237,695</u>	<u>\$ 2,883,012</u>	<u>\$ -</u>	<u>\$ 3,120,707</u>

See accompanying notes to financial statements.

Viera Stewardship District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (16,518,611)
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$15,807,490, and capital contributions, \$7,888,479, was exceeded by depreciation, \$(4,650), and conveyances of capital assets, \$(32,663,621), in the current year.	(8,972,302)
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The payment of principal is recognized as an expenditure at the fund level; however, at the government-wide level the payment reduces liabilities.	490,000
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Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level. This is the change in accrued interest in the current period.	(238,577)
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Bond premium/discount is amortized as interest over the life of the associated long term debt as interest. This is the amount of the current year amortization.	11,741
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At the fund level, revenues are recognized when they become available, however, revenues are recognized when they are earned at the government-wide level. This is the amount of the change in unavailable revenue.	3,976
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Change in Net Position of Governmental Activities	\$ (25,223,773)
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See accompanying notes to financial statements.

Viera Stewardship District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 939,337	\$ 939,337	\$ 943,635	\$ 4,298
Intergovernmental revenues	36,472	36,472	19,980	(16,492)
Miscellaneous revenues	1,000	1,000	300	(700)
Total Revenues	<u>976,809</u>	<u>976,809</u>	<u>963,915</u>	<u>(12,894)</u>
Expenditures				
Current				
General government	182,785	182,785	150,428	32,357
Physical environment	<u>767,363</u>	<u>767,363</u>	<u>786,054</u>	<u>(18,691)</u>
Total Expenditures	<u>950,148</u>	<u>950,148</u>	<u>936,482</u>	<u>13,666</u>
Net change in fund balances	26,661	26,661	27,433	772
Fund Balances - October 1, 2023	<u>153,065</u>	<u>153,065</u>	<u>210,262</u>	<u>57,197</u>
Fund Balances - September 30, 2024	<u>\$ 179,726</u>	<u>\$ 179,726</u>	<u>\$ 237,695</u>	<u>\$ 57,969</u>

See accompanying notes to financial statements.

Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

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

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

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

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting

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

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

a. Government-wide Financial Statements

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

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

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

b. Fund Financial Statements

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

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

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

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

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

3. Basis of Presentation

a. Governmental Major Funds

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

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

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

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide statement of net position.

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

a. Cash and Investments

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

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

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

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Capital Assets

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

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

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

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

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

Infrastructure

30 years

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

c. Deferred Inflows of Resources

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

d. Budgets

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

e. Unamortized Bond Premium/Discount

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

f. Use of Estimates

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

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. The District does, however, follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2024, the District's bank balance and carrying value were \$281,360. Exposure to custodial credit risk was as follows: the District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
First American Government Obligations Fund	31 days*	<u>\$ 2,882,939</u>

* Weighted Average Maturity

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

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

As of September 30, 2024, the District's investment in First American Government Obligations Fund is a Level 1 asset.

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

Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2024, the District's investment in First American Government Obligations Fund was rated AAAm by Standard & Poor's.

Concentration of Credit Risk

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

The types of deposits and investments and their level of risk exposure as of September 30, 2024 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2023-2024 fiscal year were levied in October 2023. All special assessments are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount.

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

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Deletions	Balance September 30, 2024
<u>Governmental Activities:</u>				
Capital assets				
Construction in progress	\$ 8,967,652	\$ 23,695,969	\$ (32,663,621)	\$ -
Infrastructure	139,505	-	-	139,505
Less: accumulated depreciation	(40,300)	(4,650)	-	(44,950)
Governmental Activities Capital Assets	<u>\$ 9,066,857</u>	<u>\$ 23,691,319</u>	<u>\$ (32,663,621)</u>	<u>\$ 94,555</u>

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

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE E – LONG-TERM DEBT

The following is a summary of activity in the long-term debt account group of the District for the period ended September 30, 2024:

Long-term debt at October 1, 2023	\$ 49,620,000
Principal payments	<u>(490,000)</u>
Long-term debt at September 30, 2024	\$ 49,130,000
Bond premium, net	496,401
Bond discount, net	<u>(166,569)</u>
Long-term debt, net at September 30, 2024	<u>\$ 49,459,832</u>

Long-term debt is comprised of the following:

Special Assessment Revenue Bonds

\$23,865,000 Special Assessment Revenue Bonds, Series 2021 due in annual principal installments, beginning May 1, 2024. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2022, at rates ranging from 2.30% to 4.00% with a maturity date of May 1, 2053. Current portion is \$500,000.

\$ 23,375,000

\$25,755,000 Special Assessment Revenue Bonds, Series 2023 due in annual principal installments, beginning May 1, 2025. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2023, at rates ranging from 4.60% to 5.50% with a maturity date of May 1, 2054. Current portion is \$375,000.

25,755,000

Bonds payable	\$ 49,130,000
Bonds premium, net	496,401
Bond discount, net	<u>(166,569)</u>
Long-term debt, net	<u>\$ 49,459,832</u>

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of the bonded debt outstanding as of September 30, 2024 are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	\$ 875,000	\$ 2,187,843	\$ 3,062,843
2026	910,000	2,159,093	3,069,093
2027	940,000	2,129,078	3,069,078
2028	975,000	2,095,288	3,070,288
2029	1,010,000	2,060,158	3,070,158
2030-2034	5,645,000	9,718,515	15,363,515
2035-2039	6,910,000	8,490,660	15,400,660
2040-2044	8,570,000	6,883,912	15,453,912
2045-2049	10,845,000	4,669,075	15,514,075
2050-2054	12,450,000	1,792,650	14,242,650
Totals	<u>\$ 49,130,000</u>	<u>\$ 42,186,272</u>	<u>\$ 91,316,272</u>

Significant Bond Provisions

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

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

**Viera Stewardship District
NOTES TO FINANCIAL STATEMENTS
September 30, 2024**

NOTE E – LONG-TERM DEBT (CONTINUED)

Significant Bond Provisions (Continued)

Depository Funds

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

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

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

NOTE F – RISK MANAGEMENT

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

NOTE G – RELATED PARTY TRANSACTIONS

Four voting members of the Board of Supervisors are employed by the Developer or a related entity. The District received \$124,918 in direct assessments and \$7,888,479 capital contributions from the Developer for the year ended September 30, 2024.

NOTE H – ECONOMIC DEPENDENCY

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

NOTE I – SUBSEQUENT EVENT

In May 2025, the District made prepayments of \$10,000 on the Series 2023 Special Assessment Revenue Bonds.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Viera Stewardship District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 10, 2025.

Report on Internal Control Over Financial Reporting

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

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

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



To the Board of Supervisors
Viera Stewardship District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 10, 2025



Berger, Toombs, Elam, Gaines & Frank

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MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Viera Stewardship District as of and for the year ended September 30, 2024, and have issued our report thereon dated November 10, 2025.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated November 10, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.



To the Board of Supervisors
Viera Stewardship District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the Viera Stewardship District. It is management's responsibility to monitor the Viera Stewardship District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, Viera Stewardship District reported:

- 1) The total number of District elected officials receiving statutory compensation, reported as employees for the purposes of the audit: 0
- 2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$108,305
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2023, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.



To the Board of Supervisors
Viera Stewardship District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the Viera Stewardship District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$12.73 - \$576.26 for the General Fund and \$749.92 - \$999.90 for the Debt Service Fund.
- 2) Total special assessments collected was \$2,302,610.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are: \$23,375,000 Series 2021 due May 2053 at various interest rates between 2.3% - 4.0%; and \$25,755,000 Series 2023 due May 2054 at various interest rates between 4.6% - 5.5%.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or are likely to have occurred, that has an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 10, 2025



**Berger, Toombs, Elam,
Gaines & Frank**

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

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

We have examined Viera Stewardship District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. Management is responsible for Viera Stewardship District's compliance with those requirements. Our responsibility is to express an opinion on Viera Stewardship District's compliance based on our examination.

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

In our opinion, Viera Stewardship District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

November 10, 2025

**VIERA
STEWARDSHIP DISTRICT**

5A

RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

WHEREAS, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2024;

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

1. The Audited Annual Financial Report for Fiscal Year 2024, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2024, for the period ending September 30, 2024; and
2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2024 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 16th day of June, 2026.

ATTEST:

VIERA STEWARDSHIP DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**VIERA
STEWARDSHIP DISTRICT**

6

**VIERA
STEWARDSHIP DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2027**

**VIERA
STEWARDSHIP DISTRICT
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**VIERA
STEWARDSHIP DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy - gross	\$ 994,277				\$ 1,125,498
Allowable discounts	(39,771)				(45,020)
Assessment levy - net	954,506	\$ 871,331	\$ 92,530	\$ 963,861	1,080,478
Assessment levy - off-roll	160,144	75,496	75,497	150,993	126,012
Canal maintenance agreement Viera East CDD 1	9,999	-	9,999	9,999	9,999
Canal maintenance agreement Central Viera CA	26,506	-	26,506	26,506	26,506
Interest	500	-	200	200	500
Miscellaneous	-	1,800	-	1,800	-
Total revenues	1,151,655	948,627	204,732	1,153,359	1,243,495
EXPENDITURES					
Professional & administrative					
Supervisors	3,445	-	3,445	3,445	3,445
Management/recording/accounting	48,000	24,000	24,000	48,000	48,000
Legal	30,000	9,039	20,961	30,000	30,000
Engineering	10,000	3,001	6,999	10,000	10,000
Ecologist	15,000	2,057	12,943	15,000	15,000
Audit	8,000	-	8,000	8,000	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	754	5,000	5,000
Trustee: series 2023	5,000	-	5,000	5,000	5,000
Arbitrage rebate calculation: series 2021	500	500	-	500	500
Arbitrage rebate calculation: series 2023	500	500	-	500	500
Insurance	14,717	13,396	1,321	14,717	14,717
Legal advertising	3,000	-	-	-	3,000
Printing & binding	100	50	50	100	100
Telephone	100	50	50	100	100
Postage	250	63	187	250	250
Annual special district fee	175	175	-	175	175
Website hosting & maintenance	705	850	-	850	705
Website ADA compliance	210	-	210	210	210
Contingencies / bank charges	1,500	495	1,005	1,500	1,500
Property appraiser	3,170	4,088	-	4,088	4,100
Property taxes	-	2,592	-	2,592	-
Tax collector	19,886	17,453	2,433	19,886	22,510
Contingency	19,934	-	7,500	7,500	19,934
Total professional & administrative	201,192	88,555	100,858	189,413	204,746

**VIERA
STEWARDSHIP DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Budget FY 2027
Field Management Operations					
O&M accounting	5,000	2,500	2,500	5,000	5,000
Total field management operations	<u>5,000</u>	<u>2,500</u>	<u>2,500</u>	<u>5,000</u>	<u>5,000</u>
Maintenance - Platted Lots/Subdivision					
Drainage system and ponds	317,478	129,084	188,394	317,478	388,000
Maintenance: PCT area, Natural, VWP Stage 2 & 3	84,900	18,250	61,410	79,660	69,600
Street lighting	296,457	142,102	154,355	296,457	342,500
Contingency: subdivision	3,000	1,800	1,200	3,000	3,000
Total maintenance - platted lots/subdivisions	<u>701,835</u>	<u>291,236</u>	<u>405,359</u>	<u>696,595</u>	<u>803,100</u>
Maintenance - Environmental (District-wide)					
Canals: aquatic weed control & maintenance	139,095	14,150	124,945	139,095	139,295
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	100,000	-	100,000	100,000	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	-	64,500	64,500	64,500
Contingency: district-wide	4,000	6,340	-	6,340	4,000
Canal repair	-	-	-	-	150,000
Total maintenance - environmental (District-wide)	<u>350,095</u>	<u>20,490</u>	<u>316,945</u>	<u>337,435</u>	<u>485,295</u>
Total expenditures	<u>1,258,122</u>	<u>402,781</u>	<u>825,662</u>	<u>1,228,443</u>	<u>1,498,141</u>
Excess/(deficiency) of revenues over/(under) expenditures	(106,467)	545,846	(620,930)	(75,084)	(254,646)
Fund balance - beginning (unaudited)	106,467	398,137	943,983	398,137	323,053
Fund balance - ending (projected)					
Assigned					
3 months working capital	-	-	-	-	68,407
Unassigned	-	943,983	323,053	323,053	-
Fund balance - ending (projected)	<u>\$ -</u>	<u>\$ 943,983</u>	<u>\$ 323,053</u>	<u>\$ 323,053</u>	<u>\$ 68,407</u>

**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
Wrathell, Hunt and Associates, LLC specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bonds and, operate and maintain the assets of the community.	
Legal	30,000
KE Law Group, PLLC. provides on-going general counsel and legal representation. These	
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
Wrathell, Hunt and Associates, LLC provides assessment roll services, which include preparing, maintaining and transmitting the annual lien roll with the annual special assessment amounts for the operating, maintenance and capital assessments.	
Trustee: series 2021	5,000
Trustee: series 2023	5,000
US Bank National Association serves as Trustee, Paying Agent and Bond Registrar for the bonds.	

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

EXPENDITURES (continued)

Arbitrage rebate calculation: series 2021	500
Arbitrage rebate calculation: series 2023	500
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
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	4,100
Monies due for roll maintenance	
Tax collector	22,510
Monies due for tax collections	
Contingency	19,934
Field Management Operations	
O&M accounting	5,000
Accounting activities related to the processing of payments to vendors, suppliers, and contractors related to field management operations.	
Maintenance - Platted Lots/Subdivision	
Drainage system and ponds	388,000
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 69,600

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. For a total amount \$69,900

Street lighting 342,500

The District leases street lights from Florida Power & Light. Monthly lease and electrical costs are based on historical figures (841 existing streetlights) and projecting a total of 137 coming online. □

Contingency: subdivision 3,000

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

Maintenance - Environmental (District-wide)

Canals: aquatic weed control & maintenance 139,295

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 \$1,200 per quarter totaling \$4,800 annually. Nautique dosing in the Two Mile Canal provided by Ecor Industries on a bi-monthly basis at \$1,800 per treatment totaling \$10,800 annually. Quarterly mowing of the community canal in Strom Park provided by Tropic-Care of Florida at a fee of \$2,700 per quarter totaling \$10,800 annually. Quarterly mowing of the Adelaide north canal provided by Tropic-Care of Florida at a fee of \$2,600 per quarter totaling \$10,400 annually. Canal maintenance provided by A. Duda & Sons in the estimated amount of \$99,995. Contingency of \$2,500 for erosion, emergency repairs, and other mowing as needed. Per Canal Maintenance Agreement dated February 28, 2019, the Viera East CDD (10%), Central Viera Community Association (26.51%), and Viera Stewardship District (63.49%) cost share the \$99,985 canal maintenance service expense provided by A. Duda & Sons.

Ecologist: monitoring & miscellaneous 13,000

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

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

EXPENDITURES (continued)

Wetland/habitat maintenance VWP, Stage 1	6,000
ZCA will provide reconnaissance level monitoring yearly, at an estimated cost NTE \$6,000 to provide direction for targeted chemical application. Maintenance includes chemical application of exotic invasive species such as cogon grass and Brazilian pepper within the Conservation District. This will be provided by Helena Agri-Enterprises LLC as directed by the Environmental Professional (Zev Cohen & Associates, Inc.) Maintenance of the Viera Wilderness Park is prescribed in the Annual Utilization Program (AUP).	
Wetland/habitat maintenance VWP, Stage 2	100,000
Maintenance of the Viera Wilderness Park is provided by ADS as prescribed in the Annual Utilization Program (AUP). Includes mechanical removal and mulching of Brazilian pepper in VWP Stage 2 Mowing/mulching and tractor spraying for cogon grass.	
Burrowing owl easement maintenance	8,500
The District anticipates having to maintain this preserve area for the following items:	
• Maintenance of VBOP (222 acres) at a cost of \$7,500.	
• Reconnaissance level monitoring of the three burrowing owl preserves and information reporting by the environmental professional at a cost of \$1,000.	
Prescribed fire	64,500
One quarter (approximately 400 acres) of the approximately 2,000 acre Conservation District will be burned each year for a 5 - year burn rotation. Services will include pre-planning, site preparation, and burn day support (approximately \$150/acre). Some coordination with ADS will be required for fire breaks and land management prior to burn days. Approximately 30 total miles of fire line disking at \$150/mile for a total of \$4,500, performed by ADS.	
Contingency: district-wide	4,000
This category includes any unforeseen maintenance or expenses within the District not listed above that may be incurred within the fiscal year.	
Canal repair	150,000
To provide repairs to canal systems to improve drain and other operations.	
Total expenditures	<u><u>\$ 1,498,141</u></u>

**VIERA
STEWARDSHIP DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2021
FISCAL YEAR 2027**

	Fiscal Year 2026				Proposed Budget FY 2027
	Adopted Budget FY 2026	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ 1,406,108				\$ 1,406,108
Allowable discounts (4%)	(56,244)				(56,244)
Net assessment levy - on-roll	1,349,864	\$ 1,220,207	\$ 129,657	\$ 1,349,864	1,349,864
Interest	-	20,806	-	20,806	-
Total revenues	1,349,864	1,241,013	129,657	1,370,670	1,349,864
EXPENDITURES					
Debt service					
Principal	515,000	-	515,000	515,000	525,000
Interest	811,488	405,744	405,744	811,488	799,643
Tax collector	28,122	24,373	3,749	28,122	28,122
Total expenditures	1,354,610	430,117	924,493	1,354,610	1,352,765
Excess/(deficiency) of revenues over/(under) expenditures	(4,746)	810,896	(794,836)	16,060	(2,901)
Fund balance:					
Beginning fund balance (unaudited)	(4,746)	1,277,697	(1,282,443)	1,277,697	1,293,757
Ending fund balance (projected)	<u>\$ (9,492)</u>	<u>\$2,088,593</u>	<u>\$(2,098,085)</u>	<u>\$1,293,757</u>	<u>1,290,856</u>
Use of fund balance:					
Debt service reserve account balance (required)					(660,753)
Principal expense - November 1, 2027					-
Interest expense - November 1, 2027					(392,471)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 237,632</u>

**VIERA
STEWARDSHIP DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE**

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

**VIERA
STEWARDSHIP DISTRICT
SERIES 2021 AMORTIZATION SCHEDULE**

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

**VIERA
STEWARDSHIP DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2027**

	Fiscal Year 2026				
	Adopted Budget FY 2025	Actual through 3/31/2026	Projected through 9/30/2026	Total Actual & Projected	Proposed Budget FY 2027
REVENUE					
Assessment levy - gross	\$ 977,158				\$ 1,355,026
Allowable discounts (4%)	(39,086)				(54,201)
Assessment levy - net	938,072	\$ 893,078	\$ 94,896	\$ 987,974	1,300,825
Assessment levy: off-roll	816,809	-	383,973	383,973	461,613
Developer contribution		383,973	-	383,973	-
Interest	-	30,259	-	30,259	-
Total revenue	1,754,881	1,307,310	478,869	1,786,179	1,762,438
EXPENDITURES					
Debt service					
Principal	395,000	-	395,000	395,000	415,000
Principal prepayment	-	25,000	-	25,000	-
Interest	1,347,100	673,880	648,220	1,322,100	1,328,930
Total expenditures	1,742,100	698,880	1,043,220	1,742,100	1,743,930
Other fees & charges					
Property appraiser & tax collector	19,543	17,839	19,759	37,598	27,101
Total other fees & charges	19,543	17,839	19,759	37,598	27,101
Total expenditures	1,761,643	716,719	1,062,979	1,779,698	1,771,031
Net increase/(decrease) in fund balance	(6,762)	590,591	(584,110)	6,481	(8,593)
Beginning fund balance (unaudited)	(13,900)	1,724,314	2,314,905	1,724,314	1,730,795
Ending fund balance (projected)	\$ (20,662)	\$ 2,314,905	\$ 1,730,795	\$ 1,730,795	1,722,202
Use of fund balance:					
Debt service reserve account balance (required)					(867,670)
Interest expense - November 1, 2027					(654,920)
Projected fund balance surplus/(deficit) as of September 30, 2027					\$ 199,612

**VIERA
STEWARDSHIP DISTRICT
SERIES 2023AMORTIZATION SCHEDULE**

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

**VIERA
STEWARDSHIP DISTRICT
SERIES 2023AMORTIZATION SCHEDULE**

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

**VIERA
STEWARDSHIP DISTRICT
ASSESSMENT COMPARISON
ASSESSMENT SUMMARY
FISCAL YEAR 2027**

On-Roll Assessments (GF Only)

Number of Units	Number of Acres	Unit Type	Projected Fiscal Year 2027			FY 26 Assessment
			GF	DSF	GF & DSF	
4,227	273.92	Platted Residential	\$ 135.39	\$ -	\$ 135.39	\$ 135.40
		Platted Commercial	576.23	-	576.23	576.26
1,083		Platted SFD Series 2021 Bonds	135.39	999.90	1,135.29	1,135.30
206		Platted SFA Series 2021 Bonds	135.39	749.92	885.31	885.32
1,150		Platted SFD Series 2023 Bonds	135.39	999.65	1,135.04	1,135.05
274		Platted SFA Series 2023 Bonds	135.39	749.74	885.13	885.14
54		Unplatted SFD Series 2021 Bonds	135.39	999.90	1,135.29	1,135.30
153		Unplatted SFA Series 2021 Bonds	135.39	749.92	885.31	885.32

Off-Roll Assessments

Number of Units	Number of Acres	Unit Type	Projected Fiscal Year 2027			FY 26 Assessment
			GF	DSF	GF & DSF	
	4,981.19	Undeveloped Land	\$ 12.73	-	\$ 12.73	\$ 12.73
442		Unplatted SFD 2023 Bonds	127.27	939.67	1,066.94	1,066.95
50		Unplatted SFA 2023 Bonds	127.27	704.76	832.03	n/a

**VIERA
STEWARDSHIP DISTRICT**

6A

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 4 of the Act, the District Manager has prepared and submitted to the Board of Supervisors (“**Board**”) of the Viera Stewardship District (“**District**”) prior to July 15, 2026, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: _____, 2026

HOUR: 9:30 a.m.

LOCATION: Viera Company
7380 Murrell Road, Suite 201
Viera, Florida 32940

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Brevard County at least sixty (60) days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and the Proposed Budget shall remain on the website for at least forty-five (45) days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law and Section 4(b) of the Act.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

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

PASSED AND ADOPTED this 16th day of June, 2026.

ATTEST:

VIERA STEWARDSHIP DISTRICT

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

**VIERA
STEWARDSHIP DISTRICT**

6B

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 197 AND/OR 170, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (“**Board**”) of the District prior to July 15, 2026, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

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

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

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

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to the Act and Chapters 197 and/or 170, *Florida Statutes*, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget, all of which are on file and available for public inspection at the “**District’s Office**,” Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the

District in November of 2026, and pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the Uniform Method as set forth in Chapter 197, *Florida Statutes*.

3. SETTING PUBLIC HEARINGS. Pursuant to the Act and Chapters 197 and/or 170, *Florida Statutes*, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: _____, 2026

HOUR: 9:30 a.m.

LOCATION: Viera Company
7380 Murrell Road, Suite 201
Viera, Florida 32940

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Brevard County at least sixty (60) days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 3 and shall remain on the website for at least forty-five (45) days.

6. NOTICE. Notice of the public hearings shall be mailed and published in the manner prescribed in Florida law.

7. 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.

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 16th day of June, 2026.

ATTEST:

VIERA STEWARDSHIP DISTRICT

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027

**VIERA
STEWARDSHIP DISTRICT**

7

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA STEWARDSHIP DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR LANDOWNER ELECTION; AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 5(1) of the Act, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to the Act, and the Board shall consist of five (5) members; and

WHEREAS, the District is statutorily required to hold its meeting of the landowners of the District for the purpose of electing Supervisors for the District on the first Tuesday after the first Monday in November, which shall be noticed pursuant to Section 5(2)(a) of the Act.

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

1. EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.

The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Amy Mitchell	November 2026
2	Karen E. Esposito	November 2028
3	Todd Pokrywa	November 2026
4	William Bumgarner	November 2028
5	Cathleen Conley	November 2026

This year, Seats 1, 3, and 5 are subject to election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for terms of four (4) years. The remaining candidate shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. LANDOWNERS' ELECTION. The meeting of the landowners to elect Board Supervisors of the District shall be held on the following date, time and location:

DATE: November 3, 2026
TIME: _____
LOCATION: The Viera Company
7380 Murrell Road, Suite 201
Viera, FL 32940

3. PUBLICATION. The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 5(2)(a) of the Act.

4. FORMS. Pursuant to Section 5(2)(b) of the Act, the landowners' meeting and election have been announced by the Board at its June 16, 2026, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions are attached hereto as **Composite Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; 1 (877) 276-0889.

5. 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.

6. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 16th day of June, 2026.

ATTEST:

VIERA STEWARDSHIP DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Composite Exhibit A: Sample Notice of Landowners' Meeting and Election, Instructions, Proxy, and Ballot Form

**NOTICE OF LANDOWNERS' MEETING AND ELECTION OF THE
VIERA STEWARDSHIP DISTRICT**

Notice is hereby given to the public and all landowners within the Viera Stewardship District (“**District**”) that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and each member individually, “**Supervisor**”) at the following date, time, and location:

DATE: November 3, 2026
TIME: _____ a.m.
LOCATION: The Viera Company
7380 Murrell Road, Suite 201
Viera, FL 32940

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; 1 (877) 276-0889 (“**District Manager’s Office**”). At said meeting, each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one (1) vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one (1) vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting is open to the public and will be conducted in accordance with the provisions of Florida law. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for the meeting may be obtained from the District Manager’s Office or from the District’s website: <https://vierastewardshipdistrict.net/>. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in the meeting is asked to contact the District Manager’s Office, at least three (3) business days before the 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 aid 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 meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
VIERA STEWARDSHIP DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **November 3, 2026**

TIME: _____ **a.m.**

LOCATION: **The Viera Company, 7380 Murrell Road, Suite 201, Viera, FL 32940**

The following instructions on how all landowners within the Viera Stewardship District ("District") may participate in the election are intended to comply with Chapter 2006-360, *Laws of Florida*, as amended.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one (1) vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one (1) vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one (1) vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one (1) acre or less, are together entitled to only one (1) vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, Seats 1, 3, and 5 are subject to election by landowners in November 2026. Each elected Supervisor shall serve a term of four (4) years. The term of office for each successful candidate shall commence upon election and after being sworn in.

A proxy is available upon request. To be valid, each proxy must be signed by one (1) of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one (1) vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY
VIERA STEWARDSHIP DISTRICT
BREVARD COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 3, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (**"Proxy Holder"**) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Viera Stewardship District to be held at The Viera Company, 7380 Murrell Road, Suite 201, Viera, FL 32940 on November 3, 2026, at _____ a.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of a member to the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner _____

Signature of Legal Owner _____ Date _____

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 5, Chapter 2006-360, *Laws of Florida*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership, trust, or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
VIERA STEWARDSHIP DISTRICT
BREVARD COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 3, 2026

For Election (3 Supervisors): Seats 1, 3, and 5 are subject to election by landowners in November 2026. Each elected Supervisor shall serve a term of four (4) years.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Viera Stewardship District and described as follows:

Description

Acreage

_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, (print name) _____, as (check one):

☐ Landowner, or

☐ Proxy holder of _____ (Landowner) pursuant to the Proxy attached hereto,

Do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
3		
5		

Date: _____

Signed: _____

Printed Name: _____

**VIERA
STEWARDSHIP DISTRICT**

8

RESOLUTION 2026-04

**A RESOLUTION OF THE VIERA STEWARDSHIP DISTRICT
DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR
MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR
FISCAL YEAR 2026/2027 AND PROVIDING FOR AN EFFECTIVE DATE**

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

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

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

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

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

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2026/2027 as provided on the schedule attached hereto as **Exhibit A**.

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

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

PASSED AND ADOPTED this 16th day of June, 2026.

Attest:

VIERA STEWARDSHIP DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

**NOTICE OF MEETING SCHEDULE
VIERA STEWARDSHIP DISTRICT**

As required by Chapter 189, Florida Statutes, notice is being given that the Board of Supervisors of the Viera Stewardship District does not meet on a regular basis for Fiscal Year 2027 but will separately publish notice of meetings at least seven days prior to each Board meeting to include the date, time, and location of said meetings.

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

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

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

Manager, Viera Stewardship District

**VIERA
STEWARDSHIP DISTRICT**

9

120³⁰
70
This Instrument Prepared By
And To Be Returned To:
Laura Minton Young, Esquire
DEAN MEAD
7380 Murrell Road, Suite 200
Viera, Florida 32940
(321) 259-8900

COMMUNITY DRAINAGE AND CONNECTION
EASEMENT AGREEMENT

THIS COMMUNITY DRAINAGE AND CONNECTION EASEMENT AGREEMENT (hereinafter referred to as this "Agreement") is made the 12th day of December, 2018, by and between CRP/POLLACK ADDISON VILLAGE OWNER, L.L.C., a Delaware limited liability company (hereinafter referred to as "CRP/Pollack") and VIERA STEWARDSHIP DISTRICT, a unit of special-purpose government established by the Florida legislature pursuant to Chapter 2006-360, Laws of Florida, and located in Brevard County, Florida (hereinafter referred to as the "VSD").

WITNESSETH:

WHEREAS, the VSD was established pursuant to Chapter 189, Florida Statutes, as amended and by Chapter 2006-360, Laws of Florida (the "Act"), and is validly existing under the Constitution and laws of the State of Florida;

WHEREAS, the Act authorizes the VSD to plan, construct, install, operate and/or maintain certain infrastructure, including, but not limited to, surface water management and drainage systems within the VSD's boundaries;

WHEREAS, the VSD is the owner of that certain real property located in Brevard County, Florida, as more particularly described in Exhibit "A", attached hereto and incorporated herein by reference (hereinafter referred to as the "VSD Property");

WHEREAS, the VSD Property is designed, permitted and constructed as a stormwater drainage lake which was conveyed to the VSD to be owned, operated and maintained as part of the VSD Drainage System, as that term is defined in that certain Supplemental Declaration and Fourteenth Amendment to Declaration of Covenants, Conditions, Easements, Reservations and Restrictions for Central Viera Community, recorded at Official Records Book 6871, Page 0630, Public Records of Brevard County, Florida;

WHEREAS, CRP/Pollack is the owner of that certain real property adjacent to the VSD Property and located in Brevard County, Florida, as more particularly described in Exhibit "B", attached hereto and incorporated herein by reference (hereinafter referred to as the "CRP/Pollack Property");

WHEREAS, the CRP/Pollack Property contains a temporary drainage ditch and related

drainage improvements previously constructed in conjunction with the stormwater drainage lake located on the VSD Property, which temporary improvements provide an outfall for such drainage lake and connect it to a portion of the VSD Drainage System located southwesterly of the CRP/Pollack Property (hereinafter collectively referred to as the "Temporary Connection"), which Temporary Connection is located within that portion of the CRP/Pollack Property more particularly described on Exhibit "C", attached hereto and incorporated herein by reference (hereinafter referred to as the "Temporary Drainage Easement Area");

WHEREAS, in connection with the development of the CRP/Pollack Property, CRP/Pollack intends to construct a permanent stormwater management and drainage system serving the CRP/Pollack Property in accordance with all applicable governmental requirements and permits (hereinafter referred to as the "Property Drainage System");

WHEREAS, the Property Drainage System will include an underground drainage pipe and related drainage structures which are intended to replace the Temporary Connection, which pipe and related structures are hereafter referred to as the "Common Drainage Facilities" and will be located within that portion of the CRP/Pollack Property more particularly described on Exhibit "D", attached hereto and incorporated herein by reference (hereinafter referred to as the "Permanent Drainage Easement Area");

WHEREAS, the VSD desires (i) a temporary, non-exclusive, easement over, under, upon, across and through the Temporary Drainage Easement Area to maintain flowage through the Temporary Connection until such time as the Common Drainage Facilities are completed and operating; and (ii) a perpetual, non-exclusive, easement over, under, upon, across and through the Permanent Drainage Easement Area for the purposes of maintaining the Common Drainage Facilities and conveying stormwater drainage to and from the VSD Property and the VSD Drainage System through the Common Drainage Facilities; and

WHEREAS, CRP/Pollack is willing to grant such easements to the VSD upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, for and in consideration of these premises, the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto do hereby covenant and agree as follows:

1. Recitals. The recitals set forth hereinabove are true and correct in all respects and are incorporated herein by reference as if set forth herein verbatim.

2. Stormwater Drainage Easements.

a) Creation of Temporary Drainage Easement. CRP/Pollack, as the fee simple owner of the CRP/Pollack Property, does hereby grant, convey and confirm unto the VSD, for the benefit of the VSD and as a burden upon the CRP/Pollack Property, a temporary, non-exclusive, easement over, under, upon, across and through the Temporary Drainage Easement Area for the purposes of using, operating, maintaining and repairing the Temporary Connection for the conveyance of stormwater drainage between the VSD Property and the VSD

Drainage System; together with the right of ingress and egress over and across the Temporary Drainage Easement Area as reasonably necessary for the use and enjoyment of the easement hereby granted (hereinafter referred to as the "Temporary Drainage Easement"). The Temporary Drainage Easement shall end and terminate in all respects upon the substantial completion of the Common Drainage Improvements and their connection to the VSD Property and the VSD Drainage System in accordance with subparagraph 2(b)(iii) below. Notwithstanding the provisions of the immediately preceding sentence, the VSD shall execute and deliver to CRP/Pollack, upon CRP/Pollack's request, an amendment to this Agreement confirming the termination of the Temporary Drainage Easement at such time as the Common Drainage Improvements are substantially completed and connected in accordance with this Agreement, for the purpose of evidencing, of record, the termination of the Temporary Drainage Easement.

b) Creation of Permanent Drainage Easement. CRP/Pollack, as the fee simple owner of the CRP/Pollack Property, does hereby grant, convey and confirm unto the VSD, for the benefit of the VSD and as a burden upon the CRP/Pollack Property, a perpetual, non-exclusive, easement over, under, upon, across and through the Permanent Drainage Easement Area for the purposes of connecting to, using, operating, maintaining, repairing and replacing the Common Drainage Facilities in accordance with the Approved Plans (as defined herein below) and the provisions of this Agreement, and conveying stormwater drainage between the VSD Property and the VSD Drainage System through the Common Drainage Facilities; together with the right of ingress and egress over and across the Permanent Drainage Easement Area as reasonably necessary for the use and enjoyment of the easements granted hereunder.

(i) Design of the Common Drainage Facilities. The Common Drainage Facilities shall be constructed in accordance with those certain construction plans and specifications prepared by CRP/Pollack's project engineer, B.S.E. Consultants, Inc., titled "Olea At Viera", sheets 1 through 35, inclusive, dated 01/30/18, last revised 10/23/18, and approved by the VSD's District Engineer on October 31, 2018 (herein referred to as the "Approved Plans"). The Approved Plans shall be prepared in compliance with all applicable governmental requirements and permits.

(ii) Construction of the Common Drainage Facilities. CRP/Pollack shall construct the Common Drainage Facilities in a good and workmanlike manner within the Permanent Drainage Easement Area substantially in accordance with the Approved Plans and all applicable governmental permits, regulations and requirements at CRP/Pollack's sole cost and expense. CRP/Pollack shall construct the Common Drainage Facilities in a manner which accommodates the concurrent use and operation of the Temporary Connection so that the VSD Property properly and continuously functions as a component of the VSD Drainage System until such time as the Common Drainage Facilities are substantially complete in accordance with subparagraph 2(b)(iii) below. If any lien is filed on account of the Common Drainage Facilities, CRP/Pollack shall cause such lien to be discharged of record within ten (10) days after the receipt of notice of the filing of such lien. Upon the substantial completion of the Common Drainage Facilities as provided below, CRP/Pollack shall deliver to the VSD (i) CRP/Pollack's affidavit stating that all persons in privity of contract with CRP/Pollack providing labor, services or material in connection with the Common Drainage Facilities work have been paid in full, (ii) a final waiver and release of lien from the contractor constructing the Common Drainage

Facilities, (iii) such contractor's final contractor's affidavit prepared in accordance with section 713.06(3), Florida Statutes, stating that that all lienors providing labor, services or materials by, through or under such contractor have been paid in full, and (iv) a final waiver and release of lien from each subcontractor, laborer or materialman previously filing a claim of lien, if any, with respect to the VSD Property, the CRP/Pollack Property or any portion thereof, or serving a notice to owner form upon VSD or CRP/Pollack, waiving and releasing any lien or claim against the VSD Property and the CRP/Pollack Property thereof for any and all work, labor or materials furnished in connection with constructing the Common Drainage Facilities. CRP/Pollack hereby agrees to indemnify, save, hold harmless, and defend VSD (as well as VSD's successors, assigns, agents, employees, staff, contractors, officers, supervisors, and representatives (the "Indemnitees")) from any and all liabilities, liens, claims and demands caused to or suffered by the Indemnitees, including costs and reasonable attorney's and/or paralegal fees as well as fees and costs of mediation or alternative dispute resolution, incurred at or before the trial level or in any appellate proceedings, as a result of any claims, liabilities, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, or judgments against Indemnities to the extent arising out of the construction of the Common Drainage Facilities by CRP/Pollack.

(iii) Completion of the Common Drainage Improvements. The Common Drainage Improvements shall be deemed substantially complete when (1) CRP/Pollack delivers the "as-built" construction plans for such improvements to the VSD; (2) CRP/Pollack's consulting engineer issues a certificate to the VSD confirming that the Common Drainage Improvements (a) are substantially complete in accordance with the Approved Plans and all applicable governmental permits, (b) have passed inspection by Brevard County and the St. Johns River Water Management District, as applicable, and (c) are connected to the VSD Drainage System (including the VSD Property) and operating in accordance with the Approved Plans; and (3) the VSD has inspected and approved the Common Drainage Improvements for acceptance by the VSD, which approval shall not be unreasonably delayed or withheld.

(iv) Maintenance. Upon substantial completion of the Common Drainage Facilities pursuant to subparagraph 2(b)(iii) above, the VSD shall at all times thereafter keep and maintain the Common Drainage Facilities in good order and repair in accordance with the Approved Plans. No part of the foregoing shall be construed or operate to impose upon the VSD any obligation whatsoever to maintain, repair or replace any portion of the Property Drainage System which is not a component of the Common Drainage Facilities located within the Permanent Drainage Easement Area. Notwithstanding anything stated to the contrary above, in the event VSD fails to keep and maintain the Common Drainage Facilities in good order and repair in accordance with the Approved Plans and in compliance with all applicable governmental permits, rules, and regulations, then CRP/Pollack shall provide VSD written notice of same. If VSD does not act to bring the Common Drainage Facilities into compliance as set forth herein within thirty (30) days after CRP/Pollack has provided VSD written notice, then CRP/Pollack shall have the right, but not the obligation, to engage in said maintenance itself and recover the documented maintenance costs and expenses associated with same from VSD, in which case CRP/Pollack shall submit all documented costs and expenses to VSD no later than thirty (30) days after the work has been completed.

(v) NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, NO PROVISION OF THIS AGREEMENT SHALL BE DEEMED TO OBLIGATE

THE VSD TO REPAIR OR OTHERWISE ADDRESS ANY DEFECT EXISTING WITHIN THE COMMON DRAINAGE FACILITIES OR THE PERMANENT DRAINAGE EASEMENT AREA, OR TO ASSUME ANY LIABILITY ASSOCIATED THEREWITH, THE CAUSE OF WHICH AROSE PRIOR TO THE SUBSTANTIAL COMPLETION OF THE COMMON DRAINAGE IMPROVEMENTS IN ACCORDANCE WITH SUBPARAGRAPH 2(b)(iii) ABOVE, AND NOTHING CONTAINED HEREIN SHALL BE DEEMED TO WAIVE ANY RIGHTS THAT THE VSD MAY HAVE AGAINST CRP/POLLACK RELATING TO ANY SUCH EXISTING DEFECTS.

(vi) CRP/Pollack agrees that nothing contained in this Agreement shall constitute or be construed as a waiver of VSD's limitations on liability set forth in Section 768.28, Florida Statutes, and other applicable law.

3. Nonexclusive Easements. The easements granted hereunder over the Temporary Drainage Easement Area and the Permanent Drainage Easement Area are nonexclusive, and CRP/Pollack reserves unto itself and its assigns and successors in interest and/or title the right to utilize the Temporary Drainage Easement Area and the Permanent Drainage Easement Area for any purpose whatsoever provided such use is consistent with and in recognition of, and not in derogation of, the rights granted hereunder by CRP/Pollack to the VSD. Without limiting the foregoing, VSD acknowledges and agrees that (i) CRP/Pollack may bridge over the Temporary Drainage Easement Areas so as to accommodate construction of improvements on the CRP/Pollack Property, and (ii) CRP/Pollack may pave over the Permanent Drainage Easement Area for parking purposes.

4. Third Parties. No right of access by the general public to any portion of the CRP/Pollack Property is granted or conveyed by this Agreement and the general public shall not be a third-party beneficiary to this Agreement or to the easements granted to the VSD hereunder. This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue under, or by reason of, this Agreement to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement, expressed or implied, is intended or shall be construed to confer upon any person, corporation or entity, other than the parties hereto, any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions hereof. The VSD shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the VSD's right to protect its rights from interference by a third party.

5. Enforcement of Agreement. In the event that either the VSD or CRP/Pollack seeks to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' and paralegal fees and costs for trial, alternative dispute resolution or appellate proceedings.

6. Exercise of Rights. The rights and Easement created by this Agreement are subject to the following provisions:

a) CRP/Pollack shall have sole responsibility for obtaining any necessary permits or regulatory approvals in connection with the construction of the Common

Drainage Facilities. Upon substantial completion of the Common Drainage Facilities pursuant to subparagraph 2(b)(iii) above, VSD shall have sole responsibility for obtaining and/or maintaining any necessary permits or regulatory approvals in connection with the VSD's ongoing use, maintenance repair and/or replacement of the Common Drainage Facilities.

b) Any rights granted hereunder shall be exercised by the VSD only in accordance and compliance with any and all applicable federal, state and laws, ordinances, rules, regulations, permits and approvals.

7. Environmental. Neither the VSD nor CRP/Pollack nor any of the officers, partners, contractors, subcontractors, consultants, licensees, agents, concessionaires, subtenants, servants, employees, customers, guests, invitees or visitors of the VSD or CRP/Pollack shall store, place, generate, manufacture, refine, handle, or locate on, in, under or around the Temporary Drainage Easement Area and the Permanent Drainage Easement Area any "Hazardous Substance" (as defined below) in violation of applicable Laws. As used in this Agreement, the term "Hazardous Substance" shall mean and include any chemical, material, element, compound, solution, mixture, substance or other matter of any kind whatsoever which is now or later designated, classified, listed or regulated under any law, statute, ordinance, rule, regulation, order or ruling of any agency of the State, the United States or any local governmental authority, including, without limitation, asbestos, petroleum, petroleum hydrocarbons and petroleum based products, urea formaldehyde foam insulation, polychlorinated biphenyls ("PCBs") and freon and other chlorofluorocarbons.

8. Notices. Any notice sent to CRP/Pollack or VSD pursuant to this Agreement shall be in writing and sent by depositing it with the United States Postal Service or any official successor thereto, certified or registered mail, return receipt requested, with adequate postage prepaid, addressed to the appropriate party. Each notice shall be effective upon being so deposited, but the time period in which a response to any notice must be given or any action taken with respect thereto shall commence to run from the date of receipt of the notice by the addressee thereof as evidenced by the return receipt. Rejection or other refusal by the addressee to accept or the inability of the United States Postal Service to deliver because of a changed address of which no notice was given shall be deemed to be the receipt of the notice sent. In the event that registered or certified mail service is not being provided by the United States Postal Service or any of its successors thereto at the time in question, each notice may then be served by personal service or sent by regular mail and shall be deemed effective upon receipt. The initial addresses for CRP/Pollack and VSD shall be as set forth below:

CRP/POLLACK: CRP/Pollack Addison Village Owner, L.L.C.
5605 Glenridge Drive
Suite 775
Atlanta, Georgia 30342
Attn: Michael Oliver

With a copy to: Alston & Bird LLP
1201 West Peachtree Street
Atlanta, Georgia 30309
Attn: Alison B. Jones, Esq.

VSD: Viera Stewardship District
313 Campus Street
Celebration, Florida 34747
Attn: Manager

With a copy to: Jennifer L. Kilinski, Esq., counsel for VSD
Hopping Green & Sams, P.A.
Post Office Box 6526
Tallahassee, Florida 32314

Notices may also be given by personal delivery or by a national overnight courier, in which case the notice shall be deemed effective upon delivery. Inability to deliver because of an incorrect address provided by a party hereto or because of refusal or rejection by the party to which it is being sent shall be deemed delivered.

In the event the CRP/Pollack Property, or any portion thereof, is sold or transferred to a third-party, such transferee shall provide a change of notice address to the VSD, which notice shall be accompanied by a copy of the deed conveying title to such new owner.

9. Controlling Law; Venue. This Agreement shall be construed, interpreted and controlled according to the laws of the State of Florida. The venue of any litigation arising out of this Agreement shall be in Brevard County, Florida.

10. Public Records. CRP/Pollack understands and agrees that all documents of any kind provided to the VSD or any member of the VSD staff in connection with this Agreement are public records and are to be treated as such in accordance with Florida law.

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

12. Binding Effect. This Agreement and all of the provisions of this Agreement shall inure to the benefit of and be binding upon the parties set forth herein and their respective successors and assigns, and the agents, employees, invitees, tenants, subtenants, licensees, lessees, mortgagees in possession and independent contractors thereof, as a covenant running with and binding upon the CRP/Pollack Property; and any reference herein to any of the parties hereto shall be deemed and construed to include the successors and assigns of such party.

13. Authorization. By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this Agreement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

14. Amendments. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by all parties hereto.

15. Entire Agreement. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

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

17. Relationship of Parties. No express or implied term, provision or condition of this Agreement, considered without reference to any other or external agreement, shall be deemed to constitute CRP/Pollack and the VSD as partners or joint venturers.

18. No Right of Termination. No breach of this Agreement will entitle the non-breaching party to cancel, rescind or otherwise terminate this Agreement or the easements granted hereunder. The foregoing limitation will not affect, in any way, any other right or remedy at law or in equity which the non-breaching party might have by reason of any breach of this Agreement.

19. Time is of the Essence. Time is of the essence of each and every provision of this Agreement.

(THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK.
SIGNATURES BEGIN ON THE FOLLOWING PAGE.)

IN WITNESS WHEREOF, the VSD and CRP/Pollack have caused this Agreement to be executed under seal by their duly authorized representatives as of the day and year above first written

Signed, sealed and delivered
in the presence of.

James R. Winston
Print Name. James R. Winston
R. Aaron Schideman
Print Name. R. Aaron Schideman

CRP/POLLACK ADDISON VILLAGE OWNER,
L.L.C., a Delaware limited liability company

By: [Signature]
Name: Steven Shores
Title: Authorized Signatory

STATE OF GEORGIA]

COUNTY OF FULTON]

The foregoing instrument was acknowledged before me this 11 day of December, 2018, by Steven Shores, as authorized signatory, of CRP/POLLACK ADDISON VILLAGE OWNER, L.L.C., a Delaware limited liability company, on behalf of the company. Said person is (check one) ☒ personally known to me, ☐ produced a driver's license (issued by a state of the United States within the last five (5) years) as identification, or ☐ produced other identification, to wit: _____



Heather Peppers
Print Name: Heather Peppers
Notary Public, State of Georgia
Commission No.: _____
My Commission Expires: 4-10-22

Signed, sealed and delivered
in the presence of:

Charlene R. Spangler
(Signature)
Charlene R. Spangler
(Print Name)

Karen E. Esposito
(Signature)
Karen E. Esposito
(Print Name)

“VSD”

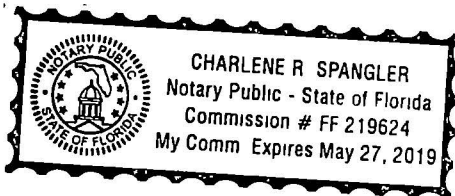
VIERA STEWARDSHIP DISTRICT

By: Jay A. Decator III
Name: JAY A. DECATOR III
Its: Chairman / Vice-Chairman

STATE OF FLORIDA

COUNTY OF Brevard

The foregoing instrument was acknowledged before me this 12th day of December, 2018, by Jay A. Decator III, as Chairman of the Board of Supervisors of the Viera Stewardship District, a unit of special purpose government created pursuant to Chapter 189, *Florida Statutes*, and Chapter 2006-360, Laws of Florida, on behalf of said District. He ☒ is personally known to me, or ☐ has produced _____ as identification.



Charlene R. Spangler
Notary Public

EXHIBIT "A"

The VSD Property

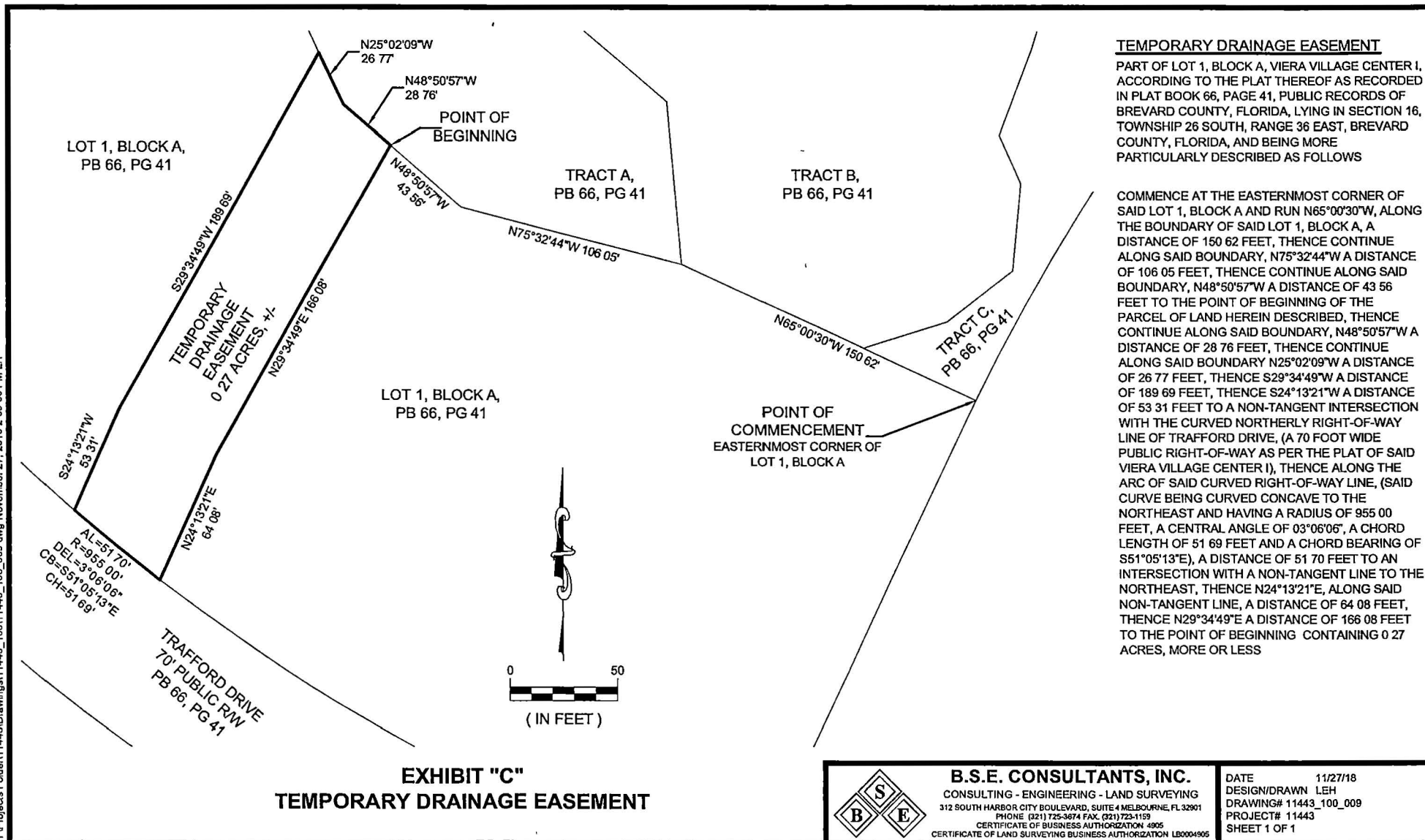
TRACT A, VIERA VILLAGE CENTER I, ACCORDING TO THE PLAT THEREOF, AS
RECORDED IN PLAT BOOK 66, PAGE(S) 41, OF THE PUBLIC RECORDS OF BREVARD
COUNTY, FLORIDA.

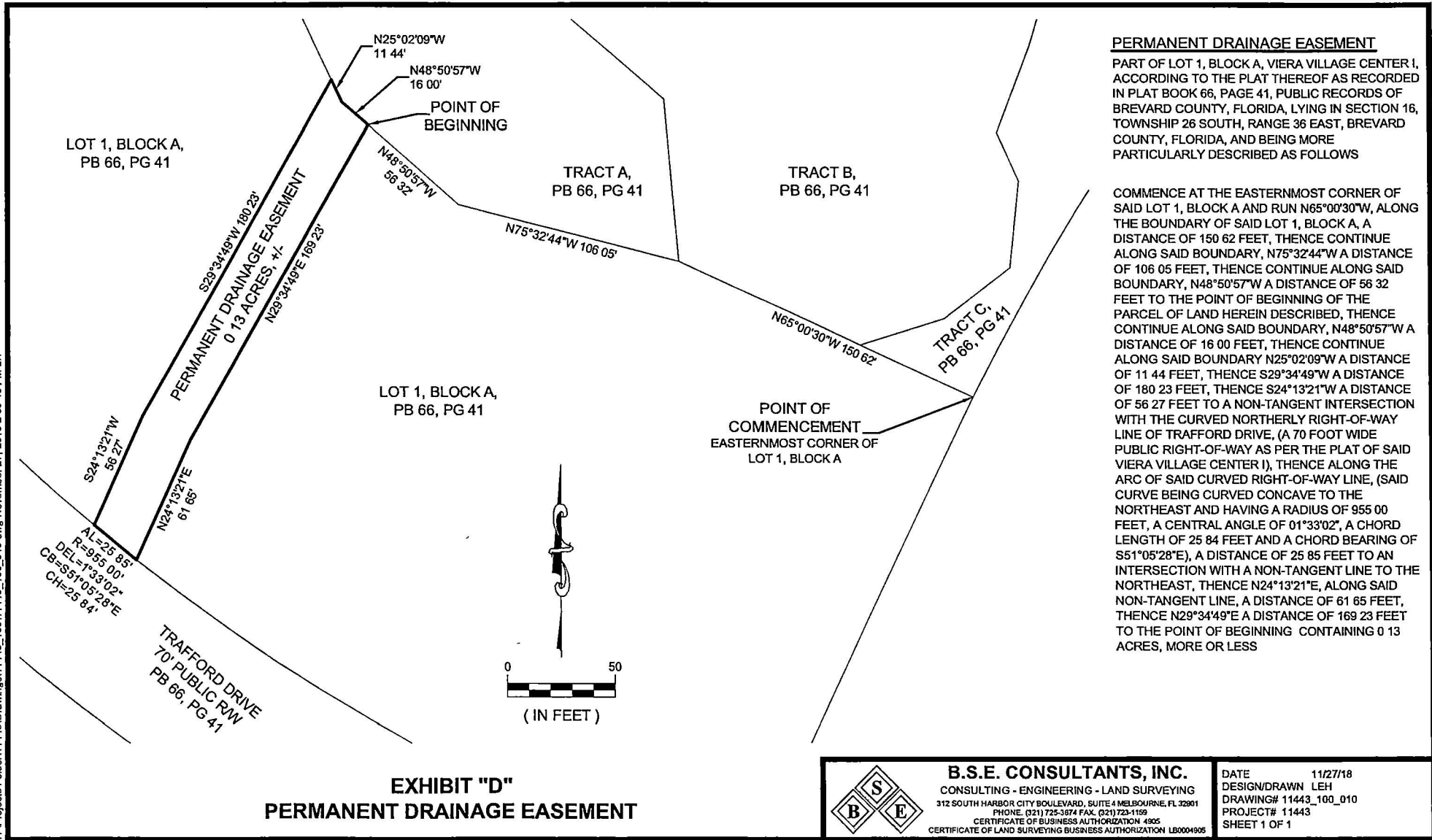
EXHIBIT "B"

The CRP/POLLACK Property

LOT 1, BLOCK A, VIERA VILLAGE CENTER I, ACCORDING TO THE PLAT THEREOF,
AS RECORDED IN PLAT BOOK 66, PAGE(S) 41, OF THE PUBLIC RECORDS OF
BREVARD COUNTY, FLORIDA.

H:\Projects\Folder11443\Drawings\11443_100\11443_100.dwg November 27, 2018 2:09:00 PM LH





PERMANENT DRAINAGE EASEMENT

PART OF LOT 1, BLOCK A, VIERA VILLAGE CENTER I, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 66, PAGE 41, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, LYING IN SECTION 16, TOWNSHIP 26 SOUTH, RANGE 36 EAST, BREVARD COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCE AT THE EASTERNMOST CORNER OF SAID LOT 1, BLOCK A AND RUN N65°00'30"W, ALONG THE BOUNDARY OF SAID LOT 1, BLOCK A, A DISTANCE OF 150.62 FEET, THENCE CONTINUE ALONG SAID BOUNDARY, N75°32'44"W A DISTANCE OF 106.05 FEET, THENCE CONTINUE ALONG SAID BOUNDARY, N48°50'57"W A DISTANCE OF 56.32 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED, THENCE CONTINUE ALONG SAID BOUNDARY, N48°50'57"W A DISTANCE OF 16.00 FEET, THENCE CONTINUE ALONG SAID BOUNDARY N25°02'09"W A DISTANCE OF 11.44 FEET, THENCE S29°34'49"W A DISTANCE OF 180.23 FEET, THENCE S24°13'21"W A DISTANCE OF 56.27 FEET TO A NON-TANGENT INTERSECTION WITH THE CURVED NORTHERLY RIGHT-OF-WAY LINE OF TRAFFORD DRIVE, (A 70 FOOT WIDE PUBLIC RIGHT-OF-WAY AS PER THE PLAT OF SAID VIERA VILLAGE CENTER I), THENCE ALONG THE ARC OF SAID CURVED RIGHT-OF-WAY LINE, (SAID CURVE BEING CURVED CONCAVE TO THE NORTHEAST AND HAVING A RADIUS OF 955.00 FEET, A CENTRAL ANGLE OF 01°33'02", A CHORD LENGTH OF 25.84 FEET AND A CHORD BEARING OF S51°05'28"E), A DISTANCE OF 25.85 FEET TO AN INTERSECTION WITH A NON-TANGENT LINE TO THE NORTHEAST, THENCE N24°13'21"E, ALONG SAID NON-TANGENT LINE, A DISTANCE OF 61.65 FEET, THENCE N29°34'49"E A DISTANCE OF 169.23 FEET TO THE POINT OF BEGINNING CONTAINING 0.13 ACRES, MORE OR LESS

**VIERA
STEWARDSHIP DISTRICT**

10

To: Eva M. Rey <Eva.Rey@duda.com>

Subject: Cover Letter to VSD

Craig Wrathell, District Manager
Viera Stewardship District

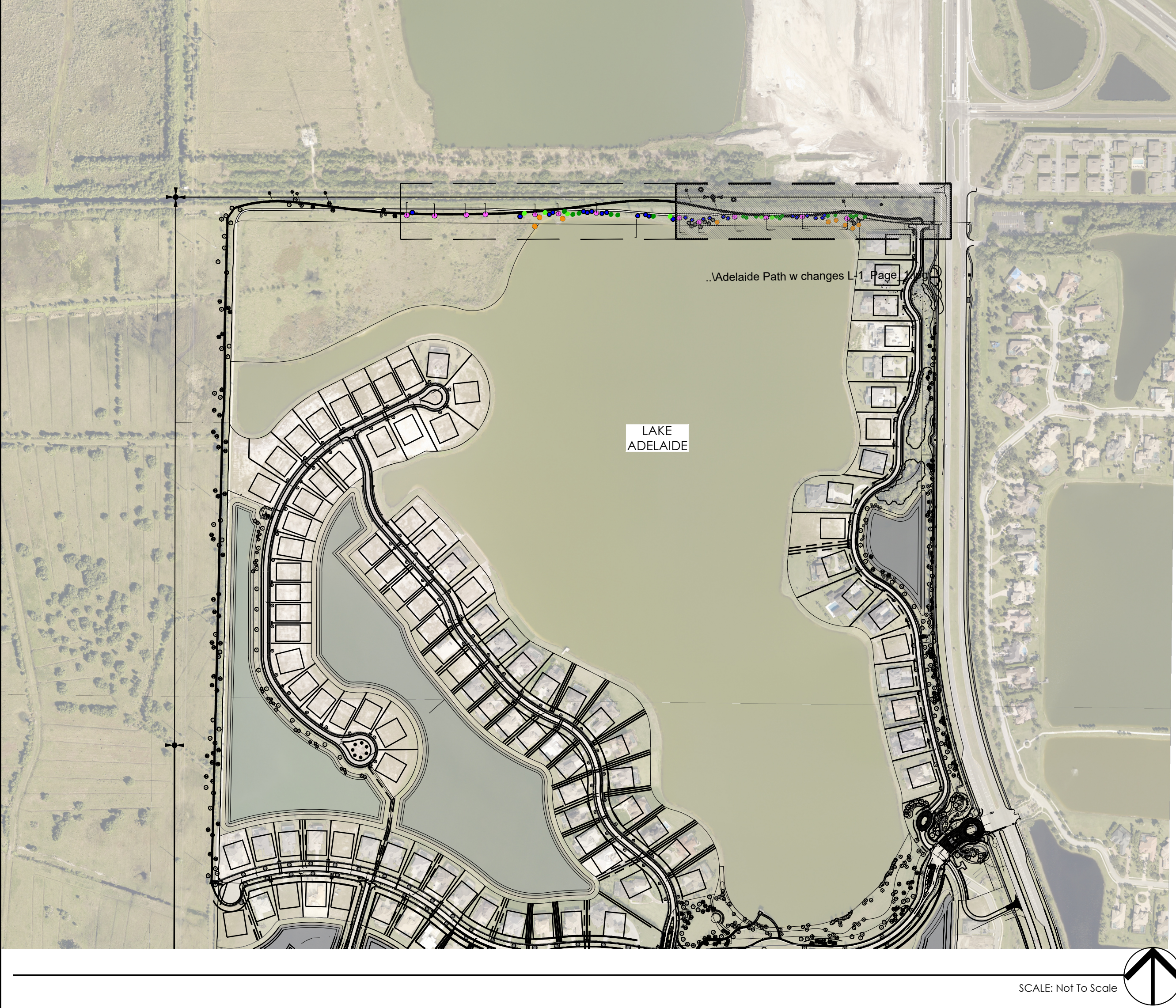
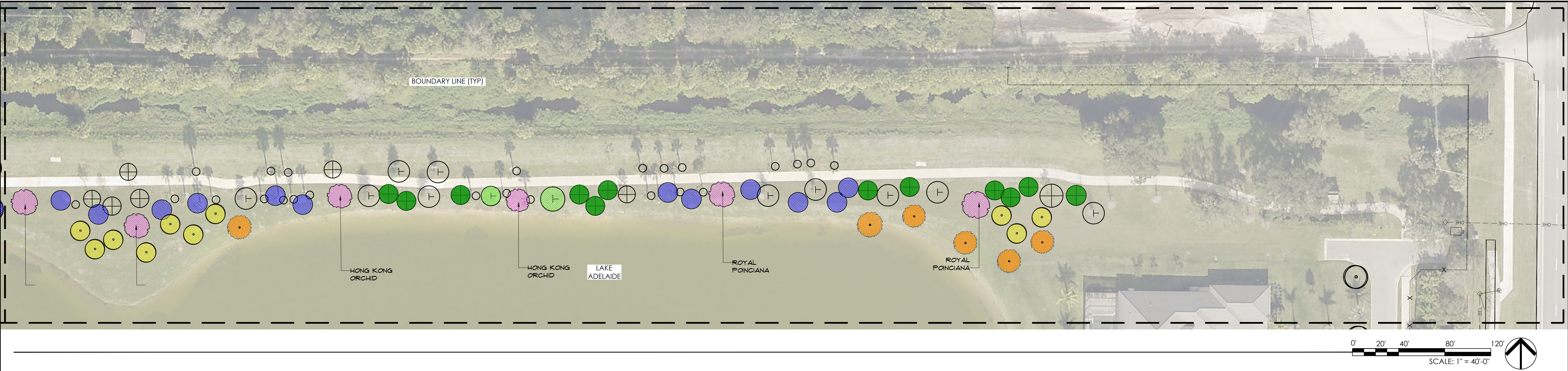
We, residents of Adelaide, submit the attached plan to plant trees on Viera Stewardship District property along Adelaide's northern border. Tree placement will restore lost privacy and ensure canal access remains unhindered.

Adelaide residents will cover installation costs, while the HOA will maintain the landscaping and irrigation as usual.

If approved, we will begin to fundraise with the residents in hopes of securing enough funds to execute on the project, without requiring a special HOA assessment.

Thank you for your consideration.

Steven Ryder, Mamoon Rashid, Sarah Kodsi, Howard Niden, Chuck Smith, Rob Kodsi



NOTE: TREE & PALM PLANTING DISTANCES FROM THE WALK SHALL VARY, BUT BE NO LESS THAN 6' FROM THE EDGE OF WALK.

NOTE: LANDSCAPE CONTRACTOR SHALL STAKE ALL TREE & PALM LOCATIONS PRIOR TO COMMENCING WORK AND OBTAIN APPROVAL BY THE LANDSCAPE COMMITTEE REPRESENTATIVE BEFORE PLANTING.

Project Name - Adelaide Tree Buffer - Plant List

PLANT MATERIAL						NATIVE	WATER WISE
TREES & PALMS							
QTY	BOTANICAL NAME	COMMON NAME	INSTALLED SIZE	SPECIFICATIONS	SPACING		
6	<i>Quercus virginiana</i>	Live Oak	100G	16'ht x 7'-8' spd	As shown	✓	✓
8	<i>Delonix regia</i>	Royal Poinciana	25/35G	10'-12' ht x 6' spd	As shown	✓	✓
2	<i>Bauhinia blakeana</i>	Hong Kong Orchid	25/35G	10'-12' ht x 4'-5' spd	As shown	✓	✓
3	<i>Peltophorum pterocarpum</i>	*Yellow Peltophorum	25/35G	10'-12' ht x 4'-5' spd	As shown	✓	✓
9	<i>Acoelorrhaphe wrightii</i>	Paurotis Palm	FG	12'-14' ht x canes, minimum	As shown	✓	✓
18	<i>Pinus elliottii 'Densa'</i>	Slash Pine 'Densa'	100G	12'-14' ht x 4'-5' spd	As shown	✓	✓
25	<i>Juniperus silicicola</i>	Southern Red Cedar	65G	9' - 10' ht x 3 spd minimum	As shown	✓	✓
7	<i>Roystonea elata</i>	Royal Palm	FG	18'-20' ht OA; Heavy Trunks; Full crown	As shown	✓	✓

MISCELLANEOUS LANDSCAPE ITEMS	
12	CY Planting Mix- 33% Clean Sharp Sand, 33% Florida Peat, 33% Well-rotted Wood Chips/Compost
12	CY Mulch - Rings: Pine Straw Mulch; Mulch from Florida Mulch;
	Irrigation NOT INCLUDED
Bracing, Guying,& Staking is to be included in the unit price for installed plant material;	

*We strive to be as accurate as possible with sod measurements, however, changing field conditions will affect the final sod amount required. Please be aware that our sod calculations are not exact and additional sod could be required. **Additional sod will be the owner's responsibility and added to the final.**

EXISTING TREE/PALM KEY	
SYM.	EXISTING TREE/PALM
⊥	LIVE OAK
⊕	SLASH PINE
○	CABBAGE PALM

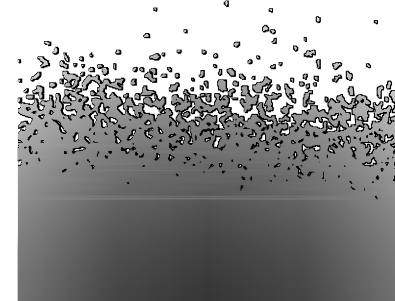
LANDSCAPE SYMBOL KEY			
SYM.	QTY.	PROPOSED TREE/PALM	SIZE
⊥	6	LIVE OAK (<i>QUERCUS VIRGINIANA</i>)	16' HT
⊕	13	FLOWERING TREE (8 - ROYAL POINCIANA, 2 - HONG KONG ORCHID, 3 - YELLOW PELTOPHORUM)	10'-12' HT
○	9	PAUROTIS PALM OR GRACEFUL BAMBOO	12'-14' HT
⊥	18	SLASH PINE 'DENSEA' (<i>PINUS ELLIOTTI</i> 'DENSEA')	12'-14' HT
⊕	25	SOUTHERN RED CEDAR (<i>JUNIPERUS SILICICOLA</i>)	9'-10' HT
○	10	ROYAL PALM (<i>ROYSTONEA ELATA</i>)	18'-20' HT OA



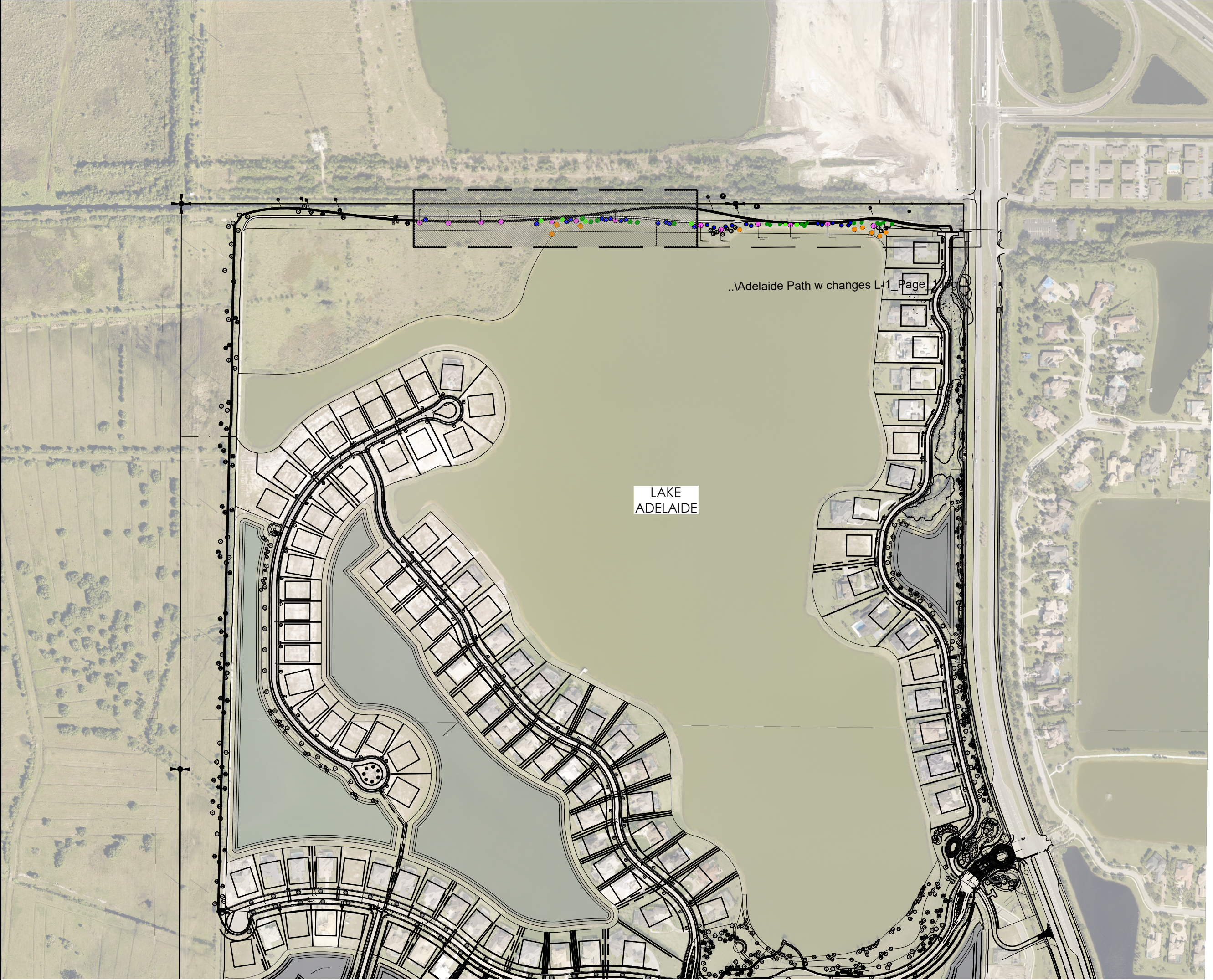
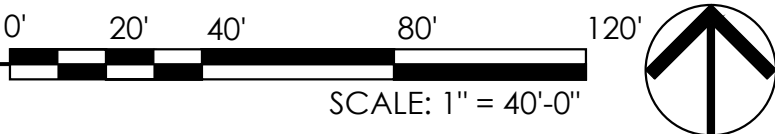
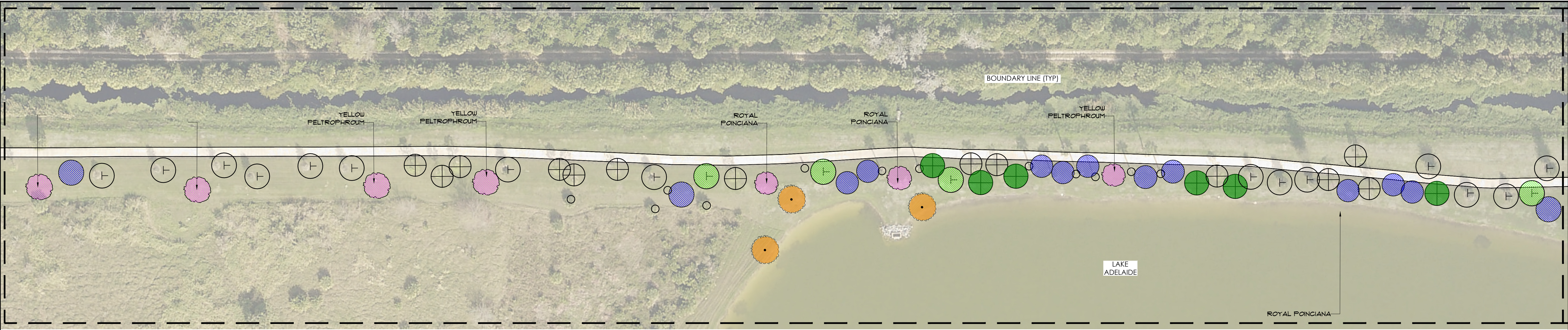
KNOW WHAT'S BELOW
ALWAYS CALL 811
BEFORE YOU DIG

It's fast, it's free, it's the law.
Call 811 two business days
before digging

ARCHITECT OF RECORD  SUSAN J HALL, ASLA LICENSE # 853	DATE ISSUED FOR PERMIT: MOST CURRENT SET DATE: 01-28-26	REVISIONS	
	DESIGN S.H.	DRAWN M.M.	
	SCALE 1" = 40'-0"		
	SHEET L-1		OF 3



Susan Hall, ASLA
LANDSCAPE ARCHITECTURE
LC26000357
244 MCLEOD ST
MERRITT ISLAND, FL 32953
PHONE: (321) 449-0790
www.hall-la.com



NOTE: TREE & PALM PLANTING DISTANCES FROM THE WALK SHALL VARY, BUT BE NO LESS THAN 8' FROM THE EDGE OF WALK.

NOTE: LANDSCAPE CONTRACTOR SHALL STAKE ALL TREE & PALM LOCATIONS PRIOR TO COMMENCING WORK AND OBTAIN APPROVAL BY THE LANDSCAPE COMMITTEE REPRESENTATIVE BEFORE PLANTING.

EXISTING TREE/PALM KEY	
SYM.	EXISTING TREE/PALM
	LIVE OAK
	SLASH PINE
	CABBAGE PALM

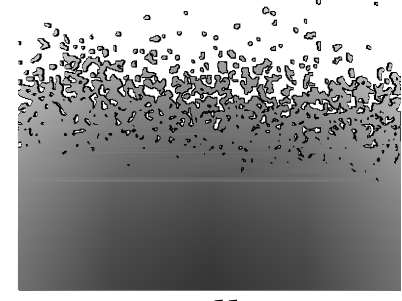
LANDSCAPE SYMBOL KEY			
SYM.	QTY.	PROPOSED TREE/PALM	SIZE
	6	LIVE OAK (QUERCUS VIRGINIANA)	16' HT
	13	FLOWERING TREE (8 - ROYAL POINCIANA, 2 - HONG KONG ORCHID, 3 - YELLOW PELTROPHEUM)	10'-12' HT
	9	FAUROTIS PALM OR GRACEFUL BAMBOO	12'-14' HT
	18	SLASH PINE 'DENSE' (PINUS ELLIOTTI 'DENSE')	12'-14' HT
	25	SOUTHERN RED CEDAR (JUNIFERUS SILICICOLA)	9'-10' HT
	10	ROYAL PALM (ROYSTONEA ELATA)	18'-20' HT OA



KNOW WHAT'S BELOW
ALWAYS CALL 811
BEFORE YOU DIG

It's fast, it's free, it's the law.
Call 811 two business days
before digging

ARCHITECT OF RECORD		DATE ISSUED FOR PERMIT:		REVISIONS	
 03-26-26		MOST CURRENT SET DATE:			
		01-28-26			
		DESIGN	DRAWN		
		S.H.	M.M.		
SCALE		1" = 40'-0"		L-2	3
SUSAN J HALL, ASLA LICENSE # 853				SHEET	OF



Susan Hall, ASLA
LANDSCAPE ARCHITECTURE
LC26000357
244 MCLEOD ST
MERRITT ISLAND, FL 32953
PHONE: (321) 449-0790
www.hall-la.com

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

A

**AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES
WORK AUTHORIZATION NO. 14
(FGT CROSSING REPAIRS)**

THIS WORK AUTHORIZATION AGREEMENT ("Work Authorization") is presented according to the requirements of that certain *Agreement between the Viera Stewardship District and B.S.E. Consultants, Inc. for Professional Engineering Services* ("Agreement"), and is made and entered into this 22nd day of September 2025, by and between:

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

B.S.E. Consultants, Inc., a Florida Corporation, with a mailing address of 312 South Harbor City Boulevard, Suite #4, Melbourne, FL 32091 ("Engineer").

SECTION 1. SCOPE OF SERVICES. In addition to and as part of the Services described in the Agreement, any exhibits and amendments thereto, and any work authorizations authorized pursuant thereto, the Engineer shall provide the services set forth on the proposal attached as **Exhibit A** and incorporated herein by reference ("Additional Services"). The Agreement and this Work Authorization shall be controlling over any conflict between either document and the provisions of **Exhibit A**.

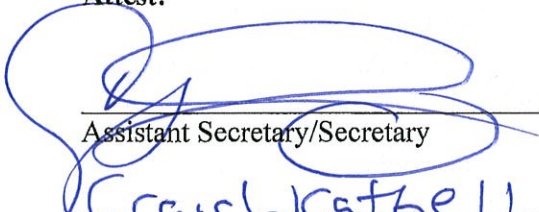
SECTION 2. COMPENSATION. Payment of compensation for the Additional Services shall be based upon the Agreement and the following:

- A. Lump Sum – The lump sum fee for the Additional Services shall be **Nine Thousand, Five Hundred Dollars and 00/100 Cents (\$9,500.00)**. Engineer shall submit its invoice following performance of the Additional Services and acceptance by the District. Engineer's invoice shall be paid by District not later than thirty (30) days following receipt by the District.
- B. Reimbursable Expenses – It is understood and agreed that the payment of compensation for Reimbursable Expenses under this agreement shall be in addition to the lump sum fee and shall be governed by the Agreement.

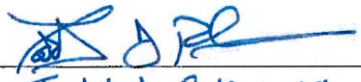
SECTION 3. ACCEPTANCE. Acceptance of this Work Authorization will authorize the Engineer to complete the Additional Services as specified in **Exhibit A**, and is indicated by the signature of the authorized representative of the District and the Engineer in the spaces provided below. Engineer shall commence the Additional Services upon approval from the District, shall complete a survey and base drawing within thirty (30) days of approval, and shall complete preliminary design plans within sixty (60) days of approval. All Additional Services shall be performed 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.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed the day and year first above written.

Attest:


Assistant Secretary/Secretary
Print Name Craig Wrathe

VIERA STEWARDSHIP DISTRICT


By: Todd J. Pokrywa
Its: Chairman, Board of Supervisors

Alicia Mateo
Digitally signed by Alicia Mateo
Date: 2025.09.25 12:29:03
+04'00'

Witness Alicia Mateo

B.S.E. CONSULTANTS, INC.

Hassan Kamal
Digitally signed by Hassan Kamal
Date: 2025.09.25 12:27:55 -04'00'

By: Hassan Kamal, P.E.
Its: Vice President

Exhibit A: Proposal

Exhibit A

Supplement No. 14
Job #11198.14

VIERA STEWARDSHIP DISTRICT (VSD)

Work Authorization 14 Exhibit A
September 19, 2025

1. SCOPE OF SERVICES:

Surveying and Engineering Services for FGT Crossing Repairs.

- Onsite survey of existing conditions.
- Utility FGT As-built Surveys to develop base drawings for repair/restoration plan.
- Develop design for slope and channel stabilization.
- Coordination w/FGT for plan approval.
- Obtain cost estimate for repairs.

2. BASIS OF COMPENSATION:

Lump Sum Fee of \$9,500.00 exclusive of reimbursable expenses. Reimbursable expenses are not expected to exceed \$300.00.

3. TIME OF PERFORMANCE:

- Survey and base drawing completed within thirty (30) days of approval.
- Preliminary design plan completed within sixty (60) days of approval.

4. APPROVAL:

Submitted by: **Hassan Kamal** Digitally signed by Hassan Kamal
DN: c=2025.09.19 12:16:24
+0000 Date: September 19, 2025
B.S.E. Consultants, Inc. an LJA company

Approved by: _____ Date: _____

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

B



7380 Murrell Road, Suite 201 | Viera, Florida 32940

P: 321.242.1200 | F: 321.253.1800 | **VIERA**.com

November 10th 2025

Viera Stewardship District
c/o Mr. Craig A. Wrathell, District Manager
Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

RE: Acquisition of a 611 ft. portion of Lake Andrew Drive Segment G Infrastructure Improvements and Work Product

Dear Mr. Wrathell:

The Viera Company has substantially completed, and wishes to convey to the District, certain improvements associated with the extension of a portion of public right-of-way Lake Andrew Drive known as a 611 ft. portion of Lake Andrew Drive Segment G, as a 2-lane road, as more particularly depicted as Lake Andrew Drive on the Plat of Lake Andrew Drive Segment G recorded in Road Plat Book 6, Page 39, of the Public Records of Brevard County, Florida and as depicted as "Segment G" on the Village 2 Arterial Roadway Lengths Exhibit included as Schedule A attached hereto (containing 611 linear feet more or less) (said right of way being "Lake Andrew Drive South Extension"). Those improvements relating to the 611 ft. portion of Lake Andrew Drive Segment G (the "Improvements") as well as associated plans, designs, permits, and other work product (the "Work Product") are more particularly set forth in the Engineer's Report (defined herein) (the "Improvements"), all as identified on Exhibit A attached hereto.

The Viera Company wishes to convey the Improvements and the Work Product, which were included in the District's *Viera Stewardship District Master Engineer's Report for Capital Improvements*, dated March 31, 2020, and Supplemental Engineer's Report (Village 2 - Series 2023 Project), dated May 25, 2023, (collectively the "Engineer's Report"). The Viera Company desires to convey the Improvements and the Work Product to the District with the expectation that, in the event the District issues bonds in the future, The Viera Company may be reimbursed for all, or part of, the costs incurred by The Viera Company in connection with completion of construction of the Improvements, and/or, having the Work Product prepared and completed.

The total cost of constructing the Improvements and completing the Work Product is \$978,590.94, as described in Table 1 attached hereto. The Viera Company affirms that this amount does not exceed (i) what was actually paid to create and/or construct the Improvements and the Work Product and (ii) the reasonable fair market value of the Improvements and the Work Product. The Viera Company hereby requests payment of up to \$978,590.94 from any available bond proceeds as consideration for the conveyance of the Improvements and Work Product. Any costs that exceed the amount of available bond proceeds shall be classified as contributions from The Viera Company.



7380 Murrell Road, Suite 201 | Viera, Florida 32940

P: 321.242.1200 | F: 321.253.1800 | **VIERA**.com

THE VIERA COMPANY, a Florida corporation

By: Todd Pokrywa
Its President and Chief Operating Officer.

ACKNOWLEDGED AND AGREED TO BY:

Vice Chairperson
Viera Stewardship District

cc: Jennifer Kilinski, District Counsel.
Hassan Kamal, P.E., District Engineer.
Enclosure.

EXHIBIT A
Description of Improvements, Work Product and Cost Chart

Improvements:

Roadway Improvements: All roadways and related paving, curbs, sidewalks, landscaping, hardscaping, drainage, gutter, pipes, and inlets located within a 611 ft. portion of Lake Andrew Drive Segment G of Plat Book 6, Page 39 of the Public Records of Brevard County, Florida and as depicted as "SEGMENT F1" on the Village 2 Arterial Roadway Lengths Exhibit included as **Schedule A** attached hereto (containing 611 linear feet more or less) (said property being "Lake Andrew Drive Segment G"). The 611 ft. portion of Lake Andrew Drive Segment G has been improved as a 2-lane road with turn lanes. Copies of the Plats are included as **Exhibit B**.

Stormwater Improvements: All stormwater management systems, including, but not limited to, water control structures, pipes, and other water conveyance structures, as well as all catch-basins and related stormwater facilities and system components and improvements located within the 611 ft. portion of Lake Andrew Drive Segment G.

Reuse Improvements: All reuse water systems, components, and related improvements, including, but not limited to, pipes, located within the 611 ft. portion of Lake Andrew Drive Segment G.

Potable Water Improvements: All potable water distribution systems, components, and related improvements, including, but not limited to, pipes, within the 611 ft. portion of Lake Andrew Drive Segment G.

Work Product:

All of the right, title, interest and benefit, if any, in, to, and under any and all site plans, construction and development drawings, plans, and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the Improvements.

ACQUISITION OF 611 FT. PORTION OF LAKE ANDREW DRIVE SEGMENT G		
INFRASTRUCTURE IMPROVEMENTS		
IMPROVEMENTS		
<u>Brewer Paving & Development</u>		
Pay App #1 (period to 03/25/25)	\$3,600.00	
Pay App #2 (period to 04/25/25)	\$138,231.90	
Pay App #3 (period to 05/25/25)	\$352,134.23	
Pay App #4 (period to 06/25/25)	\$84,154.32	
Pay App #5 (period to 07/25/25)	\$140,049.18	
Pay App #6 (period to 08/25/25)	\$54,830.61	
Pay App #7 (period to)	\$13,230.09	
Pay App #8 (period to)	\$87,358.92	
Total for contract		\$873,589.25
Brewer Rental work Vac Truck invoice 20191685	\$2,478.00	
Brewer Rental work invoice 20250510	\$2,800.00	
Brewer Rental invoice 20250518	\$2,716.66	
Subtotal - Total Brewer payments	\$881,583.91	
WORK PRODUCT		
<u>B.S.E. Consultants - File #11284.08</u>		
Invoice 19018	\$403.65	
Invoice 19806	\$2,104.55	
Invoice 20326	\$3,624.40	
Invoice 20626	\$6,634.80	
Invoice 20675	\$12,180.45	
Invoice 20796	\$5,913.40	
Invoice 20935	\$3,445.52	
Invoice 21051	\$2,577.44	
Invoice 21351	\$9,216.35	
Invoice 21492	\$1,547.30	
Invoice 21152	\$1,924.50	
Invoice 21569	\$2,189.10	
Invoice 250867	\$3,374.85	
Invoice 251041	\$2,594.19	
Invoice 251093	\$2,010.00	
Subtotal - BSE Total Payments	\$59,740.50	

<u>Universal</u>		
Invoice 00934199	\$2,402.13	
Invoice 01452505460	\$1,567.50	
Invoice 00925513	\$462.00	
Subtotal - UES Total payments	\$4,431.63	
<u>Hugh Cotton Insurance</u>		
Invoice 2586	\$10,278.00	
Subtotal - Hugh Cotton/Travelers total payment	\$10,278.00	
<u>Dean Mead</u>		
Subtotal - VSD Work	\$0.00	
<u>Brevard County</u>		
Plat Reservation Fee	\$150.00	
Plat Recording Fee	\$30.00	
Engineering Inspection Fee	\$15,498.40	
Final Plat Application Fee	\$3,826.00	
Subtotal - Total payments to Brevard County	\$19,504.40	
<u>FDEP</u>		
FDEP Water Permit Application	\$650.00	
FDEP - NOI	\$250.00	
Subtotal - Total payments to FDEP	\$900.00	
<u>Cocoa Water</u>		
Water Permit Application Review Fee	\$750.00	
Subtotal - Total payments to Cocoa Water	\$750.00	
<u>SJRWMD</u>		
Permit Modification Extension Request	\$1,402.50	
Subtotal - Total payments to SJRWMD	\$1,402.50	
TOTALS:	\$978,590.94	

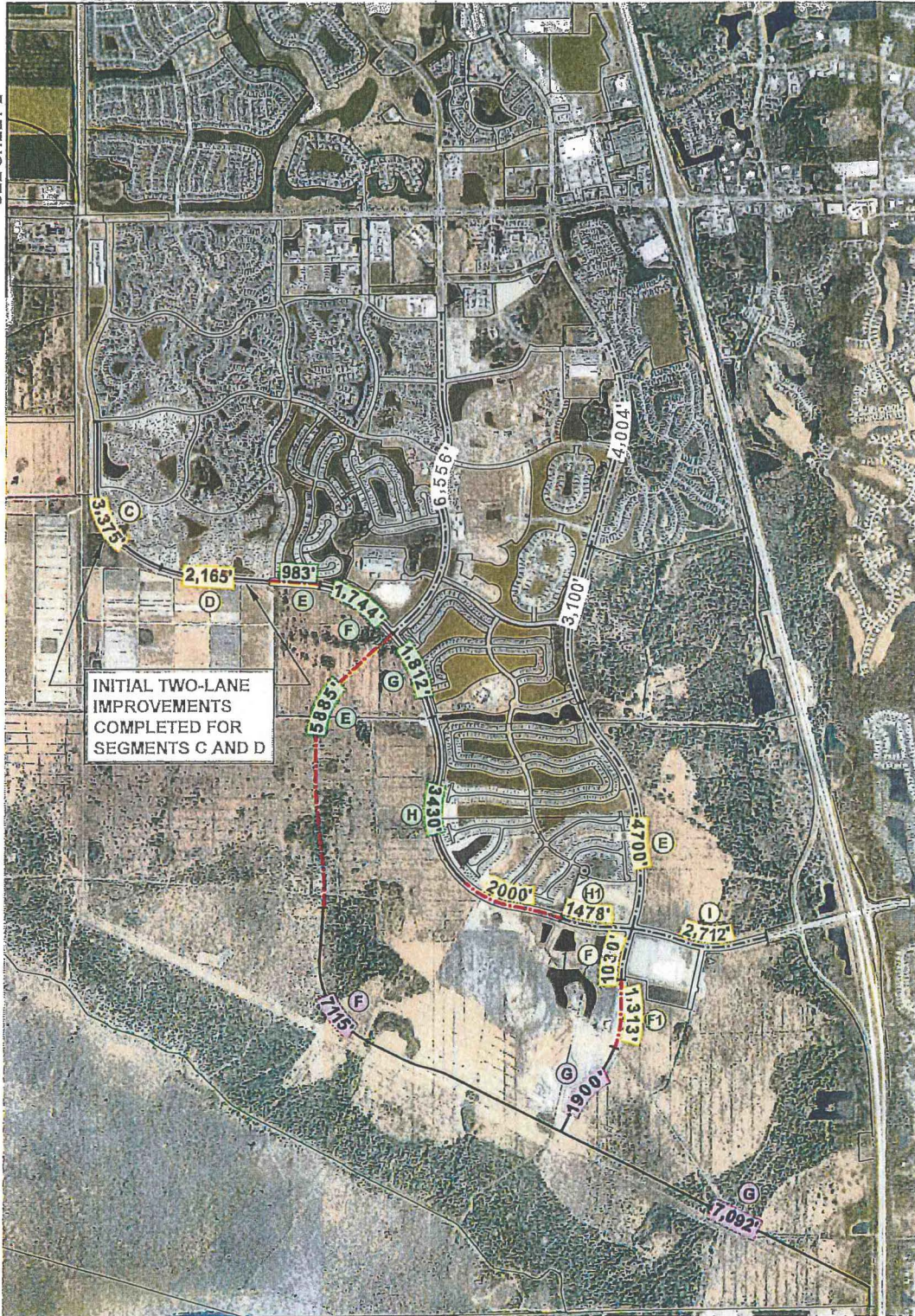
SCHEDULE A

VILLAGE 2 ARTERIAL ROADWAY LENGTHS EXHIBIT

(See attached)

SEE SHEET 2

SEE SHEET 2



INITIAL TWO-LANE
IMPROVEMENTS
COMPLETED FOR
SEGMENTS C AND D



	BOND ISSUE "A"
	BOND ISSUE "B"
	BOND ISSUE "C"

LEGEND

- COMPLETED IMPROVEMENTS
- PROPOSED IMPROVEMENTS
- UNDER CONSTRUCTION (2021-2022)

VILLAGE 2 ARTERIAL ROADWAY LENGTHS EXHIBIT



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) 723-1158
CERTIFICATE OF BUSINESS AUTHORIZATION: 48935
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004553

DATE: 10/18/16
DESIGN/DRAWN: HAL/MFV
DRAWING#: 1039301_201_008
PROJECT#: 10393.01
SHEET 1 OF 2

REVISION #1 3/2/22

EXHIBIT B

The Plats (See attached)

LAKE ANDREW DRIVE SEGMENT G
SECTION 33, TOWNSHIP 26 SOUTH, RANGE 36 EAST
BREVARD COUNTY, FLORIDA

FLAT NOISE

- 1 BEACHVIEW SHOWN HEREIN BASED ON THE BOUNDARY LINE LANE AND HIGHWAY DRIVE, ACCORDING TO THE PLAT OF LANE
2 AND HIGHWAY DRIVE - SEBASTIAN C. BEACHVIEW ACQUISITION, PHASE 1, AS RECORDED IN PLAT BOOK 68, PAGE 13,
3 PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, BEING ASSIGNED AS 88109957W
4
5 SURVEY MONUMENTATION WITHIN THE SUBDIVISION SHALL BE AS SET IN ACCORDANCE WITH FLORIDA STATUTES CHAPTER
6 127 (S 127.01)
7
8 BEACHVIEW COUNTY VERTICAL CONTROL MARK 64816 IS LOCATED WITHIN THE VICINITY OF THIS PLAT BOUNDARY FOR
9 VERTICAL CONTROL DATA, PLEASE CONTACT BREVARD COUNTY SURVEYING AND MAPPING DEPARTMENT.
10
11 ALL UTILITIES ARE RADIAL, UNLESS OTHERWISE NOTED

LANE ANDREW DRIVE SEGMENT D

A PARCEL OF LAND LOCATED IN SECTION 33, TOWNSHIP 30 SOUTH, RANGE 30 EAST, BREVARD COUNTY FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

[illegible]

ABBREVIATIONS	ABBREVIATIONS
MMBTEFF	NTL NON-TANDEM LINE
* RECOMBINANCES	NTS NOT TO SCALE
DECHDED	OFTR OFFICIAL RECORDS BOOK
APL APL	PL PLAT BOOK
CD BPOBING OF CURVE	PC POINT OF CURVATURE
C CHORD BEHAVING	PCP PERMANENT CONTROL POINT
CH LINE LINE	PF PAVING
CS CIRCULAR CURVE	PF PARALLEL
ML BALANCE MONUMENT	POW POINT OF BEGINNING
C EXIST CAVING	PSE POINT OF BEGINNING
CL CL CL	POT POINT OF TANGENCY
PO POINT	R RADIUS
IR IR	RAW ROAD-15-6WAY
RC RESECTION LOCATION NUMBER	RCB ROAD
NR NORTH-NORTH-5	S S.C.N.
ND NAL AND BINK	SSC SECTION
ND NAL AND BINK	TOW TOWNSHIP
ND NAL AND BINK	

SURVEY SYMBOL LEGEND

SET PERMANENT REFERENCE MONUMENT
(PRM), 6X4-INCH CONCRETE MONUMENT WITH
DESK STAMPED PRM LB-100, UNLESS
OTHERWISE NOTED

PERMANENT CONTROL POINT (PCP) SET #2
IRON ROD AND CAP STAMPED PCP LEADS
UNLESS OTHERWISE NOTED

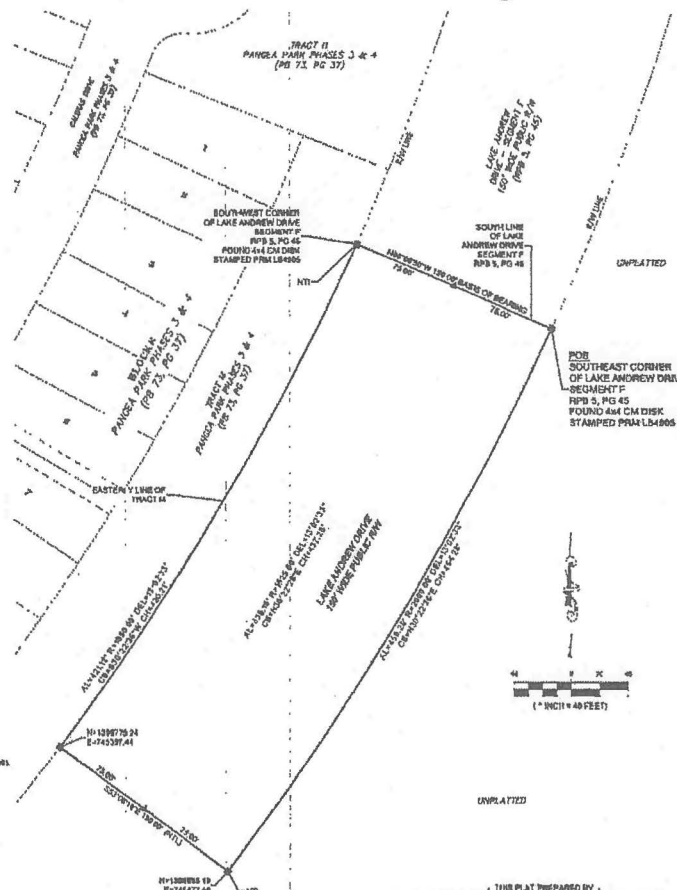
STATE PLANE COORDINATE NOTES:
THE COORDINATES SHOWN HEREON ARE BASED ON THE STATE PLANE COORDINATE SYSTEM FOR FLORIDA'S EAST ZONE NORTH AMERICAN DATUM OF 1883 AND WERE ADJUSTED IN 1995 (DADES 95-1).

A DOP CONTROL SURVEY UTILIZING THREE ASHTECH PROMARK 2 GPS RECEIVERS WAS PERFORMED ON 12/6/04. THE NETWORK VECTOR DATA WAS ADJUSTED BY LEAST SQUARES METHOD UTILIZING ASHTECH SOLUTIONS VERSION 2.2. THE STATIONS SHOWN BELOW WERE HELD FIXED IN THE NETWORK ADJUSTMENT.

DESIGNATION	PC	NORTHING	N METERS	EASTING	E METERS	N. LATITUDE	E LONGITUDE	DOMINANT SCALE FACTOR	CONVERSION ANGLE
BURAN 40 MK II	00518	1 436 389.324	436 768 017	738 933 411	215 227 354	28°19'26.1982"	000°42'4.3095"	0.98994 095	(+/-) 18.2"
BREVARD GPS 1690	00704	1 432 460.488	432 882 642	742 814 854	215 738.744	28°14'51.1803"	000°4'14.8181"	0.98986 034	(+/-) 87.27"
87-7363a	00845	1 432 612.318	431 726 529	740 840 864	227 841 585	28°14'53.1124"	000°13'05.1124"	0.98995 344	(+/-) 87.30"

THE COORDINATE VALUES SHOWN ON THE PLAT BOUNDARY AND THE SURROUNDING SECTION CORNERS WERE COMPUTED USING AUTOCAD[®] AND DEVELOPMENT CHECKUP. A PROJECT SCALE FACTOR OF 0.93889539 WAS USED TO CONVERT GROUND DISTANCE TO GRID DISTANCE. THE DISTANCES SHOWN ON THIS PLAT ARE GROUND DISTANCES. THE PROJECT SCALE FACTOR CAN BE APPLIED TO CONVERT THE GROUND DISTANCE TO GRID DISTANCE. ALL OF THE VALUES SHOWN ARE EXPRESSED IN U.S. SURVEY FEET.

NOTICE: THIS PLAN, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL REFLECTION OF THE SUBDIVISION LARGE-RECORDS WRITTEN AND WELL IN NO CIRCUMSTANCES ARE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAN. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAN THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.



UNCLASSIFIED

LOCATION MAP

Re-Recorded
* Note PLAT-BOOK 6, PAGE 39 25 Fm 00005

~~ROAD~~ PLAT BOOK 77, PAGE 89
SHEET 1 OF 1

DEDICATION
KNOW ALL MEN BY THESE PRESENTS, That View Company, being the owner and

LAKE ANDREW DRIVE SEGMENT G

HEREBY DEDICATE SAID LANDS AND PLAT FOR THE USES AND PURPOSES THEREIN EXPRESSED AND HEREBY DEDICATES THE RIGHT OF WAY OF LAG ANCHOR DRIVE AS SHOWN HEREON TO BREVARD COUNTY FOR PUBLIC USE INCLUDING WITHOUT LIMITATION, FOR ROADWAY, DRAINAGE, UTILITIES AND SIDEWALK USES AND ASSOCIATED PURPOSES.

By: 
Fredrick T. J. McKay

AMT
Deputy: Mark J. Boyd

THE VIERA COMPANY
7360 LEWIS ROAD, SUITE 201

STATE OF FLORIDA COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by 1944 of X personal presence on within jurisdiction, that on Feb 1946 by Fred J. Mabry and Mark J. Boyd, a legally-qualified Plaintiff and the Secretary of the above named corporation incorporated under the laws of State of Florida, as well as of the company who have personally known in the X or otherwise of said

[illegible]

NOTARY PUBLIC

CERTIFICATE OF SURVEYOR

KNOW ALL MEN BY THESE PRESENTS, That I, the undersigned, being a
 Licensed Professional Surveyor and Engineer, do hereby certify that on
 07/12/2024 I completed the BOUNDARY survey at a man known as on the
 following site, and that said site was prepared under my direction and
 supervision and that all involved with it at the survey pursuant to the
 Chapter 127, Title 17 Florida Statutes, and County Ordinance No. 92-861 (c)(d) as
 amended, and that said title is located in Broward County.

[Signature]

Registration Number _____

L.S.M.W.: CHAVARRIA,
 R.E., CENSATED;
 312 South Harbor City Boulevard, Suite #1
 Fort Lauderdale, FL 33309
 Telephone of L.S.M.W.: 954-581-0556

CERTIFICATE OF COUNTY SURVEYOR

I HEREBY CERTIFY, That I have reviewed the foregoing plat and find that it is in conformity with Chapter 177, part 1, Florida Statutes and County Ordinance 62-204 (c)(d) as provided.

CERTIFICATE OF ACCEPTANCE OF DEDICATION
BY BOARD OF COUNTY COMMISSIONERS

THIS IS TO CERTIFY, that the Board of County Commissioners hereby grants the Right-of-Way of Lake Andrew Drive, public drainage easement and public easements dedicated for public use on the plat.

43767

CERTIFICATE OF APPROVAL
BY BOARD OF COUNTY COMMISSIONERS

THIS IS TO CERTIFY, THAT on 07/15/2005, the foregoing was duly
approved by the Board of County Commissioners of Broward County, Florida.

CERTIFICATE OF CLERK
I HEREBY CERTIFY That I have examined the foregoing statement and find that it con-

in form with all the requirements of Chapter 177, Part 5. Charles H. [redacted] and [redacted] have signed on 07/16/1967 at 11:53 a.m. File No. 200-200000.

Re-recorded 7/16/68 2048 PWB and [redacted]

ATTEST Frank M. Adams

**AFFIDAVIT REGARDING COSTS PAID
ACQUISITION OF A 611 FT. PORTION OF LAKE ANDREW DRIVE SEGMENT G
INFRASTRUCTURE IMPROVEMENTS AND WORK PRODUCT**

STATE OF FLORIDA
COUNTY OF BREVARD

I, Todd J. Pokrywa, as President and Chief Operating Officer of The Viera Company ("**Developer**"), being first duly sworn, do hereby state for my affidavit as follows:

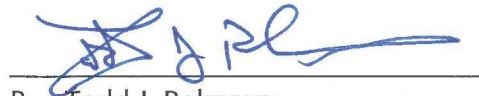
1. I have personal knowledge of the matters set forth in this affidavit.
2. I am employed by the Developer as its President and Chief Operating Officer. I have authority to make this affidavit on behalf of the Developer.
3. Developer is the developer of certain lands within the Viera Stewardship District, a special purpose unit of local government established pursuant to Chapter 2006-360, Laws of Florida, as amended, and Chapter 189, *Florida Statutes* ("**District**").
4. The *Viera Stewardship District Master Engineer's Report for Capital Improvements* dated March 31, 2020, and Supplemental Engineer's Report (Village 2 - Series 2023 Project), dated May 25, 2023, (collectively the "**Engineer's Report**") describes certain public infrastructure improvements that the district intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 2006-360, Laws of Florida, as amended, and Chapter 189, *Florida Statutes*.
5. Developer has expended funds to develop improvements and to complete or cause to be completed certain associated work product as described in the Engineer's Report. The attached **Exhibit A** accurately identifies the improvements/work product completed to date and states the amounts that Developer has spent on those improvements, which total **\$978,590.94**.
6. In making this affidavit, I understand that the district intends to rely on this affidavit for purposes of accepting an acquisition of the improvements and work product described in **Exhibit A**.

[CONTINUED ON NEXT PAGE]

Under penalties of perjury, I declare that I have read the foregoing Affidavit Regarding Costs Paid and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this 10th day of November 2025.

THE VIERA COMPANY



By: Todd J. Pokrywa

Its: President and Chief Operating Officer

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was sworn and subscribed before me by means of ☒ physical presence or [] online notarization this 10th day of November 2025 by Todd J. Pokrywa, as President and Chief Operating Officer of The Viera Company, who ☒ is personally known to me or [] produced _____ as identification.

(NOTARY SEAL)



Notary Public Signature



Lana Wilcox

(Name typed, printed, or stamped)

Notary Public, State of Florida

Commission No. _____

My Commission Expires: _____

ACQUISITION OF 611 FT. PORTION OF LAKE ANDREW DRIVE SEGMENT G**INFRASTRUCTURE IMPROVEMENTS****IMPROVEMENTS**Brewer Paving & Development

Pay App #1 (period to 03/25/25)	\$3,600.00	
Pay App #2 (period to 04/25/25)	\$138,231.90	
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Subtotal - Total Brewer payments **\$881,583.91**

WORK PRODUCTB.S.E. Consultants - File #11284.08

Invoice 19018	\$403.65	
Invoice 19806	\$2,104.55	
Invoice 20326	\$3,624.40	
Invoice 20626	\$6,634.80	
Invoice 20675	\$12,180.45	
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Invoice 21569	\$2,189.10	
Invoice 250867	\$3,374.85	
Invoice 251041	\$2,594.19	
Invoice 251093	\$2,010.00	

Subtotal - BSE Total Payments **\$59,740.50**

<u>Universal</u>		
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Invoice 01452505460	\$1,567.50	
Invoice 00925513	\$462.00	
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<u>Brevard County</u>		
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FDEP Water Permit Application	\$650.00	
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Subtotal - Total payments to FDEP	\$900.00	
<u>Cocoa Water</u>		
Water Permit Application Review Fee	\$750.00	
Subtotal - Total payments to Cocoa Water	\$750.00	
<u>SJRWMD</u>		
Permit Modification Extension Request	\$1,402.50	
Subtotal - Total payments to SJRWMD	\$1,402.50	
TOTALS:	\$978,590.94	

EXHIBIT A
Description of Improvements, Work Product and Cost Chart

Improvements:

Roadway Improvements: All roadways and related paving, curbs, sidewalks, landscaping, hardscaping, drainage, gutter, pipes, and inlets located within a 611 ft. portion of Lake Andrew Drive Segment G of Plat Book 6, Page 39 of the Public Records of Brevard County, Florida and as depicted as "SEGMENT F1" on the Village 2 Arterial Roadway Lengths Exhibit included as **Schedule A** attached hereto (containing 611 linear feet more or less) (said property being "Lake Andrew Drive Segment G"). The 611 ft. portion of Lake Andrew Drive Segment G has been improved as a 2-lane road with turn lanes. Copies of the Plats are included as **Exhibit B**.

Stormwater Improvements: All stormwater management systems, including, but not limited to, water control structures, pipes, and other water conveyance structures, as well as all catch-basins and related stormwater facilities and system components and improvements located within the 611 ft. portion of Lake Andrew Drive Segment G.

Reuse Improvements: All reuse water systems, components, and related improvements, including, but not limited to, pipes, located within the 611 ft. portion of Lake Andrew Drive Segment G.

Potable Water Improvements: All potable water distribution systems, components, and related improvements, including, but not limited to, pipes, within the 611 ft. portion of Lake Andrew Drive Segment G.

Work Product:

All of the right, title, interest and benefit, if any, in, to, and under any and all site plans, construction and development drawings, plans, and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the Improvements.

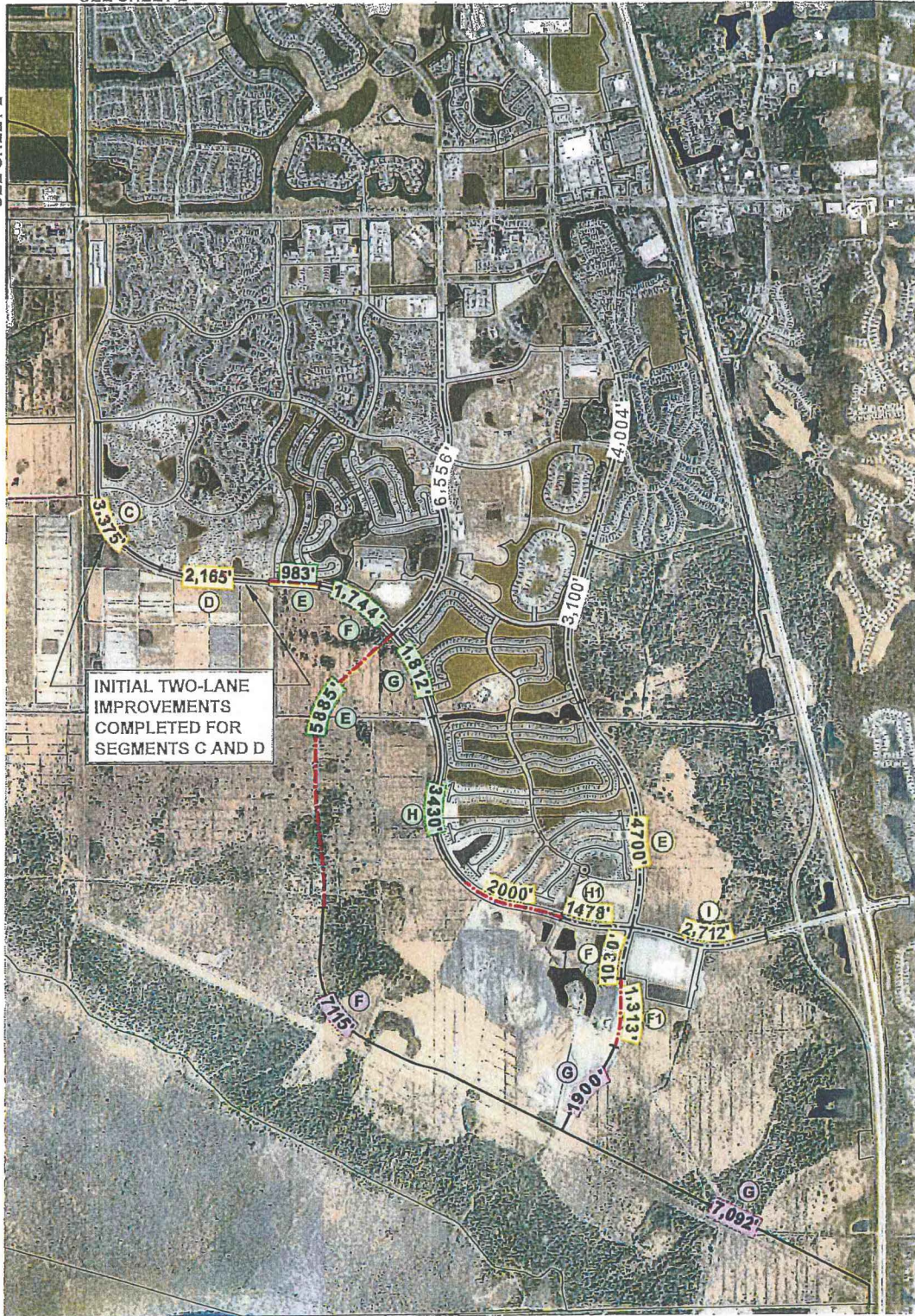
SCHEDULE A

VILLAGE 2 ARTERIAL ROADWAY LENGTHS EXHIBIT

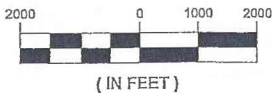
(See attached)

SEE SHEET 2

SEE SHEET 2



INITIAL TWO-LANE
IMPROVEMENTS
COMPLETED FOR
SEGMENTS C AND D



	BOND ISSUE "A"
	BOND ISSUE "B"
	BOND ISSUE "C"

LEGEND

- COMPLETED IMPROVEMENTS
- PROPOSED IMPROVEMENTS
- - - - - UNDER CONSTRUCTION (2021-2022)

**VILLAGE 2
ARTERIAL ROADWAY LENGTHS EXHIBIT**



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) 733-1159
CERTIFICATE OF BUSINESS AUTHORIZATION: 4805
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004965

DATE: 10/18/16
DESIGN/DRAWN: HALW/FV
DRAWING#: 1039301_201_008
PROJECT#: 10393,01
SHEET 1 OF 2

REVISION #1 3/2/22

EXHIBIT B
The Plats (See Attached)

LAKE ANDREW DRIVE SEGMENT G
SECTION 33, TOWNSHIP 26 SOUTH, RANGE 36 EAST
BREVARD COUNTY, FLORIDA

PLAT NOTES

- 1 MEANSHAW TURNPIKE BEING BASED ON THE BOUNDARY OF LANE ANDREWS DRIVE. ACCORDING TO THE PLAT OF LANE ANDREWS DRIVE - SEGMENT 4, PHASE 1, BOUNDARY OF REGIMENT 1, PHASE 1, AS RECORDED IN PLAT BOOK 68, PAGE 43, PUBLIC RECORDS OF BREVARD COUNTY FLORIDA, BEING ASSUMED AS ME10095W.
- 2 SURVEY INFORMATION WITHIN THE BUREAU(S) SHALL BE USED IN ACCORDANCE WITH FLORIDA STATUTES CHAPTER 172 (01/18).
- 3 BUREAU COUNTY VERTICAL CONTROL MARK G819 IS LOCATED WITHIN THE VICINITY OF THIS PLAT BOUNDARY FOR VERTICAL CONTROL DATA PLEASE CONTACT BREVARD COUNTY SURVEYING AND MAPPING DEPARTMENT.
- 4 ALL LINES ARE RADIAL UNLESS OTHERWISE NOTED

LANE ANDREW DRIVE SEQUENT C

A PARCEL OF LAND LOCATED IN SECTION 33, TOWNSHIP 29 SOUTH, RANGE 31 EAST, BREVARD COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

[illegible]

ABBREVIATIONS

- * MINUTES PER FOOT
- * SECONDARY ARCHES
- * DEGREES
- NL ARC LENGTH
- NC BEGINNING OF CURVE
- DC CHORD BEARING
- CH CHORD LENGTH
- M MAGNETIC MOMENTUM
- DL DELTA ANGLE
- E EXIT / CASTING
- DG END OF CURVE
- FD FOUND
- FF FEET
- QF IDENTIFICATION NUMBER
- RC RICHMOND AND CAP
- N NORTH-NORTHING
- NAL NAIL AND BIBLE
- NY NON-YANGTZE INTERSECTION

ABBREVIATIONS

TL MON-TANDEM LINE
 TR NOT TO SCALE
 TS OFFICIAL RECORDS BOOK
 PR PLAY BOOK
 PC POINT OF CURVATURE
 PR PERMANENT CONTROL POINT
 PT PABINSI
 PK PARKER-KALEH
 ME PUBLIC OF BEHOLDING
 E PUBLIC SIDEWALK STATEMENT
 PT POINT OF TANGENCY
 R RADIIUS-RIGHT
 W RIGHT-OF-WAY
 DE RANGE
 S SOUTH
 SC SECTION
 WP TOWNSHIP
 W WAY

SURVEY SYMBOL LEGEND

SET PERMANENT REFERENCE MONUMENT
1' FROM, 4X4 INCH CONCRETE MONUMENT WITH
DISK STAMPED PROJ LB4104, UNLESS
OTHERWISE NOTED

PERMANENT CONTROL POINT (PCPL) SET "C"
FROM ROD AND CAP STAMPED PCPL LEADS
LEADS TO OTHER WIDE NOTED

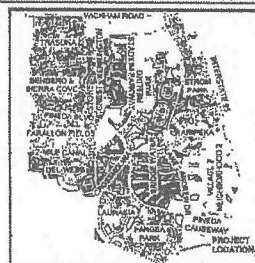
STATE PLANE COORDINATE NOTES.
THE COORDINATES SHOWN HEREON ARE BASED ON THE STATE OF ANY COMMUNITATE SYSTEMS OF COORDINATE EAST ZONE NORTH AMERICAN DATUM OF 1983 AND WERE LIMITED BY 1985-1986-1987-1988-1989-1990-1991-1992-1993-1994-1995-1996-1997-1998-1999-2000-2001-2002-2003-2004-2005-2006-2007-2008-2009-2010-2011-2012-2013-2014-2015-2016-2017-2018-2019-2020-2021-2022-2023-2024-2025-2026-2027-2028-2029-2030-2031-2032-2033-2034-2035-2036-2037-2038-2039-2040-2041-2042-2043-2044-2045-2046-2047-2048-2049-2050-2051-2052-2053-2054-2055-2056-2057-2058-2059-2060-2061-2062-2063-2064-2065-2066-2067-2068-2069-2070-2071-2072-2073-2074-2075-2076-2077-2078-2079-2080-2081-2082-2083-2084-2085-2086-2087-2088-2089-2090-2091-2092-2093-2094-2095-2096-2097-2098-2099-2100-2101-2102-2103-2104-2105-2106-2107-2108-2109-2110-2111-2112-2113-2114-2115-2116-2117-2118-2119-2120-2121-2122-2123-2124-2125-2126-2127-2128-2129-2130-2131-2132-2133-2134-2135-2136-2137-2138-2139-2140-2141-2142-2143-2144-2145-2146-2147-2148-2149-2150-2151-2152-2153-2154-2155-2156-2157-2158-2159-2160-2161-2162-2163-2164-2165-2166-2167-2168-2169-2170-2171-2172-2173-2174-2175-2176-2177-2178-2179-2180-2181-2182-2183-2184-2185-2186-2187-2188-2189-2190-2191-2192-2193-2194-2195-2196-2197-2198-2199-2200-2201-2202-2203-2204-2205-2206-2207-2208-2209-2210-2211-2212-2213-2214-2215-2216-2217-2218-2219-2220-2221-2222-2223-2224-2225-2226-2227-2228-2229-2230-2231-2232-2233-2234-2235-2236-2237-2238-2239-2240-2241-2242-2243-2244-2245-2246-2247-2248-2249-2250-2251-2252-2253-2254-2255-2256-2257-2258-2259-2260-2261-2262-2263-2264-2265-2266-2267-2268-2269-2270-2271-2272-2273-2274-2275-2276-2277-2278-2279-2280-2281-2282-2283-2284-2285-2286-2287-2288-2289-2290-2291-2292-2293-2294-2295-2296-2297-2298-2299-2300-2301-2302-2303-2304-2305-2306-2307-2308-2309-2310-2311-2312-2313-2314-2315-2316-2317-2318-2319-2320-2321-2322-2323-2324-2325-2326-2327-2328-2329-2330-2331-2332-2333-2334-2335-2336-2337-2338-2339-2340-2341-2342-2343-2344-2345-2346-2347-2348-2349-2350-2351-2352-2353-2354-2355-2356-2357-2358-2359-2360-2361-2362-2363-2364-2365-2366-2367-2368-2369-2370-2371-2372-2373-2374-2375-2376-2377-2378-2379-2380-2381-2382-2383-2384-2385-2386-2387-2388-2389-2390-2391-2392-2393-2394-2395-2396-2397-2398-2399-2400-2401-2402-2403-2404-2405-2406-2407-2408-2409-2410-2411-2412-2413-2414-2415-2416-2417-2418-2419-2420-2421-2422-2423-2424-2425-2426-2427-2428-2429-2430-2431-2432-2433-2434-2435-2436-2437-2438-2439-2440-2441-2442-2443-2444-2445-2446-2447-2448-2449-2450-2451-2452-2453-2454-2455-2456-2457-2458-2459-2460-2461-2462-2463-2464-2465-2466-2467-2468-2469-2470-2471-2472-2473-2474-2475-2476-2477-2478-2479-2480-2481-2482-2483-2484-2485-2486-2487-2488-2489-2490-2491-2492-2493-2494-2495-2496-2497-2498-2499-2500-2501-2502-2503-2504-2505-2506-2507-2508-2509-2510-2511-2512-2513-2514-2515-2516-2517-2518-2519-2520-2521-2522-2523-2524-2525-2526-2527-2528-2529-2530-2531-2532-2533-2534-2535-2536-2537-2538-2539-2540-2541-2542-2543-2544-2545-2546-2547-2548-2549-2550-2551-2552-2553-2554-2555-2556-2557-2558-2559-2560-2561-2562-2563-2564-2565-2566-2567-2568-2569-2570-2571-2572-2573-2574-2575-2576-2577-2578-2579-2580-2581-2582-2583-2584-2585-2586-2587-2588-2589-2590-2591-2592-2593-2594-2595-2596-2597-2598-2599-2600-2601-2602-2603-2604-2605-2606-2607-2608-2609-2610-2611-2612-2613-2614-2615-2616-2617-2618-2619-2620-2621-2622-2623-2624-2625-2626-2627-2628-2629-2630-2631-2632-2633-2634-2635-2636-2637-2638-2639-2640-2641-2642-2643-2644-2645-2646-2647-2648-2649-2650-2651-2652-2653-2654-2655-2656-2657-2658-2659-2660-2661-2662-2663-2664-2665-2666-2667-2668-2669-2670-2671-2672-2673-2674-2675-2676-2677-2678-2679-2680-2681-2682-2683-2684-2685-2686-2687-2688-2689-2690-2691-2692-2693-2694-2695-2696-2697-2698-2699-2700-2701-2702-2703-2704-2705-2706-2707-2708-2709-2710-2711-2712-2713-2714-2715-2716-2717-2718-2719-2720-2721-2722-2723-2724-2725-2726-2727-2728-2729-2730-2731-2732-2733-2734-2735-2736-2737-2738-2739-2740-2741-2742-2743-2744-2745-2746-2747-2748-2749-2750-2751-2752-2753-2754-2755-2756-2757-2758-2759-2760-2761-2762-2763-2764-2765-2766-2767-2768-2769-2770-2771-2772-2773-2774-2775-2776-2777-2778-2779-2780-2781-2782-2783-2784-2785-2786-2787-2788-2789-2790-2791-2

A GPS CONTROL SURVEY UTILIZING THREE ASHTECH PROMARK 2 GPS RECEIVERS WAS PERFORMED ON 12/6/84. THE NAD80/NA VECTOR DATA WAS ADJUSTED BY LEAST SQUARES METHOD UTILIZING ASHTECH SOLUTIONS VERSION 2.2. THE STATIONS SHOWN IN LOW WERE HIDDEN FROM THE NETWORK ADJUSTMENT.

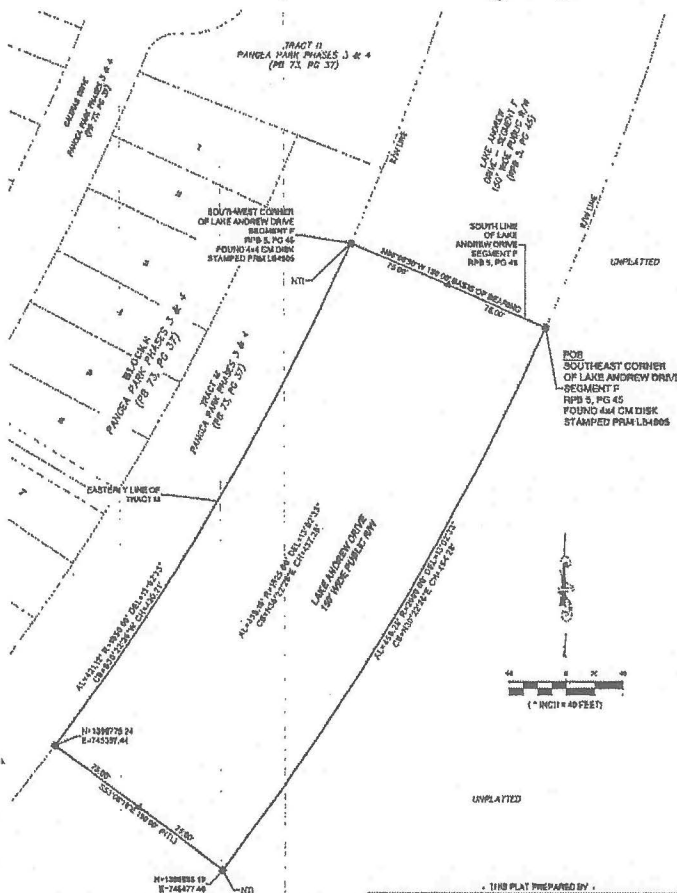
DESIGNATION	P.O	NORTHING	N. METERS	EASTING	E. METERS	N. LATITUDE	W. LONGITUDE	COMBINED SCALE FACTOR	CONVERSION ANGLE
BURAH AZ MC 8	AGF518	1,236,228.324	434,748.017	738,953.411	235,327.564	28°19'28.1992"	094°43'43.007"	0.99994395	(+18° 07' 18.2"
BREIVANG GPS 1030	AGF734	1,432,640.486	428,881.632	748,084.063	225,738.744	28°14'51.3030"	090°44'18.8816"	0.99994836	(+18° 07' 27.2"
1872 T344A	AGF246	1,432,640.318	431,235.630	748,084.854	227,641.688	28°14'48.2770"	090°44'18.124"	0.99994836	(+18° 07' 28.0"

THE COORDINATE VALUES SHOWN ON THE PLAT BOUNDARY AND THE SURROUNDING SECTION CORNERS WERE COMPUTED USING AUTOCAD AND LAND DEVELOPMENT DESKTOP. A PROJECT SCALE FACTOR OF 0.9999902 WAS USED TO CONVERT GRID DISTANCE TO GRID DISTANCE. THE DISTANCES SHOWN ON THIS PLAT ARE GRID DISTANCES. THE PROJECT SCALE FACTOR CAN BE APPLIED TO CONVERT THE GRID DISTANCE TO GRID DISTANCE. ALL OF THE VALUES SHOWN ARE EXPRESSED IN U.S. SURVEY FEET.

NOTICE: THIS PLAN, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DESCRIPTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL, IN NO CIRCUMSTANCES, BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAN. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAN THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.



LOCATION MAP



Re-Recorded
* low PLAT BOOK. 6, PAGE 39 25 Emonds

COND PLAT BOOK 39 . PAGE 49

25-SEP-1 OF 1
RELATION TO YOURS OF 26 SEP 74, PAGE 23 EAST

DEDICATION

KNOW ALL MEN BY THESE PRESENTS, That the said Company, being the owner of
for sample of the lands described in

LAKE ANDREW DRIVE SEGMENT G

HENRY DEDICATES SAID LAND AND PLAT FOR THE USES AND PURPOSES THEREIN EXPRESSED AND HENRY DEDICATES THE RIGHT OF WAY OF LAKE ANDREW DRIVE AS SHOWN HEREON TO BRADWELL COUNTY FOR PUBLIC USE, INCLUDING WITHOUT LIMITATION, FOR BROADWAY, DRAINAGE, UTILITIES AND SIDEWALK LOTS AND ASSOCIATED PURPOSES.

Dr. 587

AMR 
Secretary Mark J. Hovel

THE VINA COMPANY
7324 LILWELL ROAD, SUITE
MILBOURN FLORIDA 32184

STATE OF FLORIDA COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by agents of X, personal
 presence of or his authorization, on 27 Feb 1966, by Todd J. Peckham and
 Mark J. Boyd, respectively President and Secretary of The above parties corporation
 incorporated under the laws of State of Florida, an agent of the company was also
 personally known to me X, or by his personal

IN WITNESS WHEREOF, I have hereunto set my hand and seal on the above date,

NOTARY PUBLIC

CERTIFICATE OF SURVEYOR

KNOW ALL MEN BY THESE PRESENTS, That we, undersigned, being a
 lawful constituted court and assembly, do hereby certify that on
 01/25/2003 we completed the boundary survey of the lands shown on the
 platting sheet, and that said survey was prepared under our direction
 and supervision, and that the same is correct and true according to
 Chapter 177, and 178, Statutes, and County Code Sections 22-341, 24-61
 and 24-62, and that the same is located in Broward County, Florida.

[Signature]
 Registration Number 25

U.S. DEPARTMENT OF THE INTERIOR
 BUREAU OF LAND MANAGEMENT
 215 East Main Street, Suite 810
 Salt Lake City, UT 84101
 Telephone: 801-226-7941
 Fax: 801-226-7941

CERTIFICATE OF COUNTY SURVEYOR

THESEY CERTIFY, That I have reviewed the foregoing plot and find that it is
conformity with Chapter 177, part 1, Florida Statutes and County Ordinance
62-244 (H.C.) as amended

[Signature]

NOTARY PUBLIC
NO. 6670

**CERTIFICATE OF ACCEPTANCE OF DEDICATION
BY BOARD OF COUNTY COMMISSIONERS**

THIS IS TO CERTIFY, That the Board of County Commissioners covers part of the Right-of-Way of Lake Andrew Drive, public drainage that was not a sidewalk easements dedicated for public use on the plat.

[Signature]
NAB POLMAN, CHAIRMAN

ATTEST: *[Signature]*
Clerk of the Board

CERTIFICATE OF APPROVAL
BY BOARD OF COUNTY COMMISSIONERS

THIS IS TO CERTIFY that on 07/15/2015 the foregoing was read and approved by the Board of County Commissioners of Broward County, Florida.

[Signature]
Rob Palmer, Chairman

ATTEST:
[Signature]
Clark of the Board

CERTIFICATE OF CLEM

I HEREBY CERTIFY That I have examined the foregoing petition and find it conforms
to form used by the Department of Chapter 177, part 5, Statutes, and your filing fee
has been received in full.

Witness my hand and seal at the County Clerk's Office, San Francisco, California,
this 1st day of July, A.D. 1968.

Clerk of the District Court in and for Alameda County, San Francisco

**DEVELOPER BILL OF SALE & ASSIGNMENT
ACQUISITION OF A 611 FT. PORTION OF LAKE ANDREW DRIVE SEGMENT G INFRASTRUCTURE
IMPROVEMENTS AND WORK PRODUCT**

This *Developer Bill of Sale & Assignment* (this "**Bill of Sale**") evidencing the conveyance of certain "Improvements" and "Work Product" described herein is made to be effective the ____ day of November 2025 by **The Viera Company, a Florida corporation ("Grantor")**, a Florida corporation, whose address is 7380 Murrell Road, Suite 201, Viera, Florida 32940, to the **Viera Stewardship District**, a local unit of special-purpose government established pursuant to Chapter 2006-360, Laws of Florida, as amended, and Chapter 189, *Florida Statutes* ("**Grantee**"), whose address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

(Wherever used herein the terms "Grantor" and "Grantee" include all of the parties to this instrument and the successors and assigns of corporations or governmental entities.)

WITNESSETH, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor by these presents does grant, bargain, sell, transfer, and deliver unto the Grantee, its successors and assigns, the following described property, assets and rights, to-wit:

1. **Roadway Improvements:** All roadways and related paving, curbs, pedestrian tunnel, railing, sidewalks, landscaping, hardscaping, drainage, gutter, pipes, and inlets located within a 611 ft. portion of Lake Andrew Drive Segment G of Plat Book 6, Page 39 of the Public Records of Brevard County, Florida and as depicted as "SEGMENT G" on the Village 2 Arterial Roadway Lengths Exhibit included as **Schedule A** attached hereto (containing 611 linear feet more or less) (said property being "Lake Andrew Drive Segment G"). The 611 ft. portion of Lake Andrew Drive Segment G has been improved as a 2-lane road with turn lanes. Copies of the Plats are included as **Exhibit B**.
2. **Stormwater Improvements:** All stormwater management systems, including, but not limited to, water control structures, pipes, and other water conveyance structures, as well as all catch-basins and related stormwater facilities and system components and improvements located within the 611 ft. portion of Lake Andrew Drive Segment G.
3. **Reuse Improvements:** All reuse water systems, components, and related improvements, including, but not limited to, pipes, located within the 611 ft. portion of Lake Andrew Drive Segment G.
4. **Potable Water Improvements:** All potable water distribution systems, components, and related improvements, including, but not limited to, pipes, within the 611 ft. portion of Lake Andrew Drive Segment G.

(The improvements referenced in items 1-4 above collectively being the "**Improvements**.")

5. All of the right, title, interest and benefit of Grantor, if any, in, to, and under any and all site plans, construction and development drawings, plans, and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits,

demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the Improvements (together, "**Work Product**").

6. All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the Improvements and the Work Product ("**Warranty and Indemnity Rights**"), which Warranty and Indemnity Rights are being assigned on a non-exclusive basis to be held jointly with Grantor (provided however that the Grantor and Grantee may independently exercise such rights).

To have and to hold all of the foregoing unto the Grantee, its successors, and assigns, for its own use forever, free and clear and discharged of and from any and all obligations, claims, or liens.

This instrument is subject to the following provisions:

- a. In furtherance of the foregoing, Grantor hereby acknowledges that from this date Grantee has succeeded, on a non-exclusive basis jointly with Grantor (provided however that the Grantor and Grantee may independently exercise such rights), to all of its right, title, and standing to: (i) receive all rights and benefits pertaining to all rights, title, interests, and benefits transferred and assigned hereby; (ii) institute and prosecute all proceedings and take all action that Grantee, in its sole discretion, may deem necessary or proper to collect, assert, or enforce any claim, right, or title of any kind in and to any and all rights, title, interests, and benefits transferred and assigned hereby; and (iii) defend and compromise any and all such actions, suits, or proceedings relating to such transferred and assigned rights, title, interests, and benefits and do all other such acts and things in relation thereto as Grantee, in its sole discretion, shall deem advisable.

- b. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Improvements and Work Product; (ii) the Improvements are free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Improvements and Work Product; and (iv) the Grantor will warrant and defend the sale of the Improvements and Work Product hereby made unto the Grantee against the lawful claims and demands of all persons whosoever.

- c. The Grantor represents that, without independent investigation, it has no knowledge of any defects in the Improvements or Work Product, and hereby assigns, transfers, and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any defects, including, but not limited to, any and all warranties and other forms of indemnification. That being the case, this conveyance is made on an "as is" basis, with no warranties whatsoever except as expressly stated herein, provided however, the Developer shall provide any warranties required by Brevard County, Florida ("**County**"), the City of Cocoa, Florida ("**City**") or any other governmental entity in connection with the turnover of any of the Improvements to the County, City or other governmental entity, but only to the extent that the Developer is unable to transfer and/or assign sufficient warranties from applicable contractors.

- d. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent, and lawful authority of any and all forms to take this action in this document and in this form.
- e. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.
- f. This instrument shall be governed by, and construed under, the laws of the State of Florida.
- g. This instrument shall inure to the benefit of, and be binding upon, the respective legal representatives, successors, and assigns of the parties hereto.
- h. As consideration for the sale of the Improvements and the Work Product, and subject to (and without intending to alter) the provisions of that certain *Acquisition Agreement Between the Viera Stewardship District and The Viera Company Regarding the Acquisition of Certain Work Product, Infrastructure and Real Property* dated June 17, 2020, among other applicable agreements related to future bond series, the Grantee shall make payment for the cost of the Improvements and Work Product up to the amounts set forth in Exhibit A or any amendment thereto approved by Grantor and Grantee from the available proceeds of the Grantee's Series 2023 Bonds, if any, or shall consider the amounts set forth in Exhibit A as contribution in lieu of reimbursement.

(SIGNATURE IS ON THE FOLLOWING PAGE.)

IN WITNESS WHEREOF, the Grantor has caused this instrument to be executed in its name this 10th day of November 2025.

THE VIERA COMPANY,
a Florida corporation


By: Todd J. Pokrywa
Its: President and Chief Operating Officer.

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 10th day of November 2025 by Todd J. Pokrywa, as President and Chief Operating Officer of The Viera Company, a Florida corporation, (check one) ☒ who is personally known to me or ☐ who has produced a _____ as identification.

(Affix Notary Seal)




Notary Public, State of Florida
Print Name: Lana Wilcox
Commission No.: _____
My Commission Expires: _____

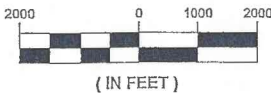
SCHEDULE A

VILLAGE 2 ARTERIAL ROADWAY LENGTHS EXHIBIT

(See attached)

SEE SHEET 2

SEE SHEET 2



	BOND ISSUE "A"
	BOND ISSUE "B"
	BOND ISSUE "C"

LEGEND

- COMPLETED IMPROVEMENTS
- PROPOSED IMPROVEMENTS
- UNDER CONSTRUCTION (2021-2022)

VILLAGE 2 ARTERIAL ROADWAY LENGTHS EXHIBIT



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) 723-1189
CERTIFICATE OF BUSINESS AUTHORIZATION: 4905
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB00041505

DATE: 10/18/16
DESIGN/DRAWN: HAL/WV
DRAWING#: 1039301_201_008
PROJECT#: 10393.01
SHEET 1 OF 2

REVISION #1 3/2/22

EXHIBIT B

The Plats (See attached)

**DISTRICT ENGINEER'S CERTIFICATE
ACQUISITION OF A 611 FT. PORTION OF LAKE ANDREW DRIVE SEGMENT G INFRASTRUCTURE
IMPROVEMENTS AND WORK PRODUCT**

November 3RD, 2025

Board of Supervisors
Viera Stewardship District

Re: Viera Stewardship District (Brevard County, Florida)
Acquisition of infrastructure improvements and work product for a portion of Lake Andrew Segment G from STA $\pm 179+00$ to STA $\pm 185+11$ (Approx 611 ft.) as set forth in the Lake Andrew Drive South Extension No.1 Phase 3 & Pineda Boulevard Extension.

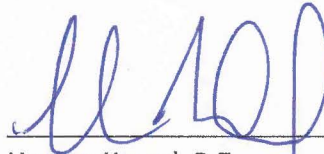
Ladies and Gentlemen:

The undersigned, a representative of B.S.E. Consultants, Inc. ("**District Engineer**"), as District Engineer for the Viera Stewardship District ("**District**"), hereby makes the following certifications in connection with the District's acquisition from The Viera Company ("**Developer**") of certain improvements ("**Improvements**") and associated work product ("**Work Product**"), all as more fully described in **Exhibit A** attached hereto, and in that certain *Developer Bill of Sale & Assignment [611ft. portion of Lake Andrew Drive Segment G Improvements and Work Product]* ("**Bill of Sale**") dated as of or about the same date as this certificate. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed the Improvements and Work Product. I have further reviewed certain documentation relating to the same, including, but not limited to, the Bill of Sale, agreements, invoices, plans, permits, as-builts, and other documents.
2. The Improvements and Work Product are within the scope of the District's Capital Improvement Plan as set forth in the District's *Viera Stewardship District Master Engineer's Report for Capital Improvements*, dated March 31, 2020, and supplemental Engineer's Report (Village 2 – Series 2023 project) dated May 25, 2023, among other applicable reports related to the future bond series (collectively "**Engineer's Report**"), and provide special benefits to the property within the District.
3. In my opinion, the Improvements were installed consistent with all regulatory requirements, including Florida Department of Transportation, Brevard County, Florida, City of Cocoa, Florida, and other applicable governmental standards, and are capable of performing the functions for which they were intended. I am not aware of any defects in the Improvements.

4. All known plans, permits and specifications necessary for the operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities, including but not limited to, the Work Product that relates to the Improvements. District Engineer further hereby acknowledges that the District is acquiring or has acquired the Improvements and the Work Product devised by the District Engineer in conjunction therewith and accordingly, the District has the unrestricted right to rely upon the work product for its intended use, including the right to rely on any and all warranties, defects, and claims related to said work product.
5. The total costs associated with the Improvements and Work Product are estimated to be \$978,590.94 and \$978,590.94 has been paid to date, as set forth in Exhibit A attached hereto. Such costs are equal to or less than each of the following: (i) what was actually paid by the Developer to create and/or construct the Improvements and the Work Product, and (ii) the reasonable fair market value of the Improvements and the Work Product.
6. With this document, I hereby certify that it is appropriate at this time for the District to acquire the Improvements and the Work Product.

FURTHER AFFIANT SAYETH NOT.



Hassan Kamal, P.E.

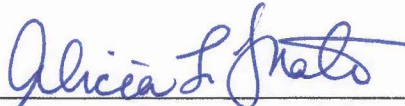
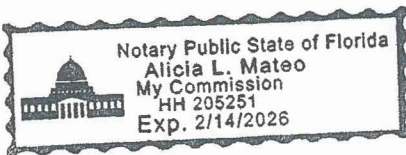
B.S.E. Consultants, Inc.

Florida Registration No. 41951

District Engineer

STATE OF FLORIDA
COUNTY OF BREVARD

The foregoing instrument was sworn and subscribed before me by means of ☒ physical presence or ☐ online notarization this 3rd day of November 2025, by Hassan Kamal, P.E. of B.S.E. Consultants, Inc. who ☒ is personally known to me or ☐ who has produced _____ as identification, and ☐ did or ☒ did not take the oath.



Notary Public, State of Florida

Print Name: ALICIA L. MATEO

Commission No.: HH 205251

My Commission Expires: 2/14/2026

EXHIBIT A
Description of Improvements, Work Product and Cost Chart

Improvements:

Roadway Improvements: All roadways and related paving, curbs, sidewalks, landscaping, hardscaping, drainage, gutter, pipes, and inlets located within a 611 ft. portion of Lake Andrew Drive Segment G of Plat Book 6, Page 39 of the Public Records of Brevard County, Florida and as depicted as "SEGMENT F1" on the Village 2 Arterial Roadway Lengths Exhibit included as **Schedule A** attached hereto (containing 611 linear feet more or less) (said property being "Lake Andrew Drive Segment G"). The 611 ft. portion of Lake Andrew Drive Segment G has been improved as a 2-lane road with turn lanes. Copies of the Plats are included as **Exhibit B**.

Stormwater Improvements: All stormwater management systems, including, but not limited to, water control structures, pipes, and other water conveyance structures, as well as all catch-basins and related stormwater facilities and system components and improvements located within the 611 ft. portion of Lake Andrew Drive Segment G.

Reuse Improvements: All reuse water systems, components, and related improvements, including, but not limited to, pipes, located within the 611 ft. portion of Lake Andrew Drive Segment G.

Potable Water Improvements: All potable water distribution systems, components, and related improvements, including, but not limited to, pipes, within the 611 ft. portion of Lake Andrew Drive Segment G.

Work Product:

All of the right, title, interest and benefit, if any, in, to, and under any and all site plans, construction and development drawings, plans, and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the Improvements.

ACQUISITION OF 611 FT. PORTION OF LAKE ANDREW DRIVE SEGMENT G		
INFRASTRUCTURE IMPROVEMENTS		
IMPROVEMENTS		
<u>Brewer Paving & Development</u>		
Pay App #1 (period to 03/25/25)	\$3,600.00	
Pay App #2 (period to 04/25/25)	\$138,231.90	
Pay App #3 (period to 05/25/25)	\$352,134.23	
Pay App #4 (period to 06/25/25)	\$84,154.32	
Pay App #5 (period to 07/25/25)	\$140,049.18	
Pay App #6 (period to 08/25/25)	\$54,830.61	
Pay App #7 (period to)	\$13,230.09	
Pay App #8 (period to)	\$87,358.92	
Total for contract		\$873,589.25
Brewer Rental work Vac Truck invoice 20191685	\$2,478.00	
Brewer Rental work invoice 20250510	\$2,800.00	
Brewer Rental invoice 20250518	\$2,716.66	
Subtotal - Total Brewer payments	\$881,583.91	
WORK PRODUCT		
<u>B.S.E. Consultants - File #11284.08</u>		
Invoice 19018	\$403.65	
Invoice 19806	\$2,104.55	
Invoice 20326	\$3,624.40	
Invoice 20626	\$6,634.80	
Invoice 20675	\$12,180.45	
Invoice 20796	\$5,913.40	
Invoice 20935	\$3,445.52	
Invoice 21051	\$2,577.44	
Invoice 21351	\$9,216.35	
Invoice 21492	\$1,547.30	
Invoice 21152	\$1,924.50	
Invoice 21569	\$2,189.10	
Invoice 250867	\$3,374.85	
Invoice 251041	\$2,594.19	
Invoice 251093	\$2,010.00	
Subtotal - BSE Total Payments	\$59,740.50	

<u>Universal</u>		
Invoice 00934199	\$2,402.13	
Invoice 01452505460	\$1,567.50	
Invoice 00925513	\$462.00	
Subtotal - UES Total payments	\$4,431.63	
<u>Hugh Cotton Insurance</u>		
Invoice 2586	\$10,278.00	
Subtotal - Hugh Cotton/Travelers total payment	\$10,278.00	
<u>Dean Mead</u>		
Subtotal - VSD Work	\$0.00	
<u>Brevard County</u>		
Plat Reservation Fee	\$150.00	
Plat Recording Fee	\$30.00	
Engineering Inspection Fee	\$15,498.40	
Final Plat Application Fee	\$3,826.00	
Subtotal - Total payments to Brevard County	\$19,504.40	
<u>FDEP</u>		
FDEP Water Permit Application	\$650.00	
FDEP - NOI	\$250.00	
Subtotal - Total payments to FDEP	\$900.00	
<u>Cocoa Water</u>		
Water Permit Application Review Fee	\$750.00	
Subtotal - Total payments to Cocoa Water	\$750.00	
<u>SJRWMD</u>		
Permit Modification Extension Request	\$1,402.50	
Subtotal - Total payments to SJRWMD	\$1,402.50	
TOTALS:	\$978,590.94	

SCHEDULE A

VILLAGE 2 ARTERIAL ROADWAY LENGTHS EXHIBIT

(See attached)

SEE SHEET 2

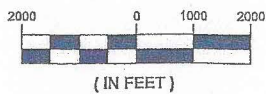
SEE SHEET 2



INITIAL TWO-LANE
IMPROVEMENTS
COMPLETED FOR
SEGMENTS C AND D

LEGEND

- COMPLETED IMPROVEMENTS
- PROPOSED IMPROVEMENTS
- UNDER CONSTRUCTION (2021-2022)



	BOND ISSUE "A"
	BOND ISSUE "B"
	BOND ISSUE "C"

**VILLAGE 2
ARTERIAL ROADWAY LENGTHS EXHIBIT**



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 725-3874 FAX: (321) 725-4158
CERTIFICATE OF BUSINESS AUTHORIZATION: 4905
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004905

DATE: 10/18/16
DESIGNED/DRAWN: HALW/FV
DRAWING#: 10393.01_201_008
PROJECT#: 10393.01
SHEET 1 OF 2

REVISION #1 3/2/22

H:\Projects\Folder10393.01\Drawings\10393.01_201_008.dwg March 2, 2022 8:01:56 AM VW

EXHIBIT B

The Plats (See attached)

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

C

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

CI

WORK AUTHORIZATION NO. 3

THIS WORK AUTHORIZATION ("**Work Authorization**"), dated June 8, 2026, authorizes *nunc pro tunc* certain work in accordance with that certain *Master Agreement Between the Viera Stewardship District and A. Duda & Sons, Inc., for Canal Maintenance Services*, dated July 26, 2019 (the "**Agreement**"), as may be amended from time to time, by and between:

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

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

SECTION 1. SCOPE OF SERVICES. In addition to and as part of the Services described in the Agreement and any exhibits and amendments thereto and work authorizations authorized pursuant thereto, the Contractor shall provide the services set forth in the attached **Exhibit A**, which is incorporated herein by reference, all in accordance with the terms of the Agreement (collectively, the "**Services**") for the areas more specifically depicted as "6 Mile Canal," "7 Mile Canal," and "6-Mile Diversion Canal" on the Map attached hereto as **Exhibit B**.

SECTION 2. COMPENSATION. It is understood and agreed that the payment of compensation for the Services under this Work Authorization shall not exceed the amount set forth in the attached **Exhibit A**, and shall be invoiced upon completion of the services, or each portion thereof, based upon the services rendered.

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

[Signature page follows]

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

VIERA STEWARDSHIP DISTRICT

Amy Mitchell
Vice Chair, Board of Supervisors

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



Todd J. Pokrywa, Chief Operating Officer,
The Real Estate Group & Senior Vice President

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

EXHIBIT A Scope of Services



30002 N. Wickham Road • Melbourne, FL 32909 • 321-757-7455

Proposal 04-975

Date: 5/30/26

Prepared by:

Stacy Wells

A. Duda & Sons, Inc.

30002 N. Wickham Road

Melbourne, FL 32940

Phone: 407-360-2079

www.dudaandsons.com

Prepared for:

Viera Stewardship District

2300 Glades Road Suite 410W

Boca Raton, FL 33431

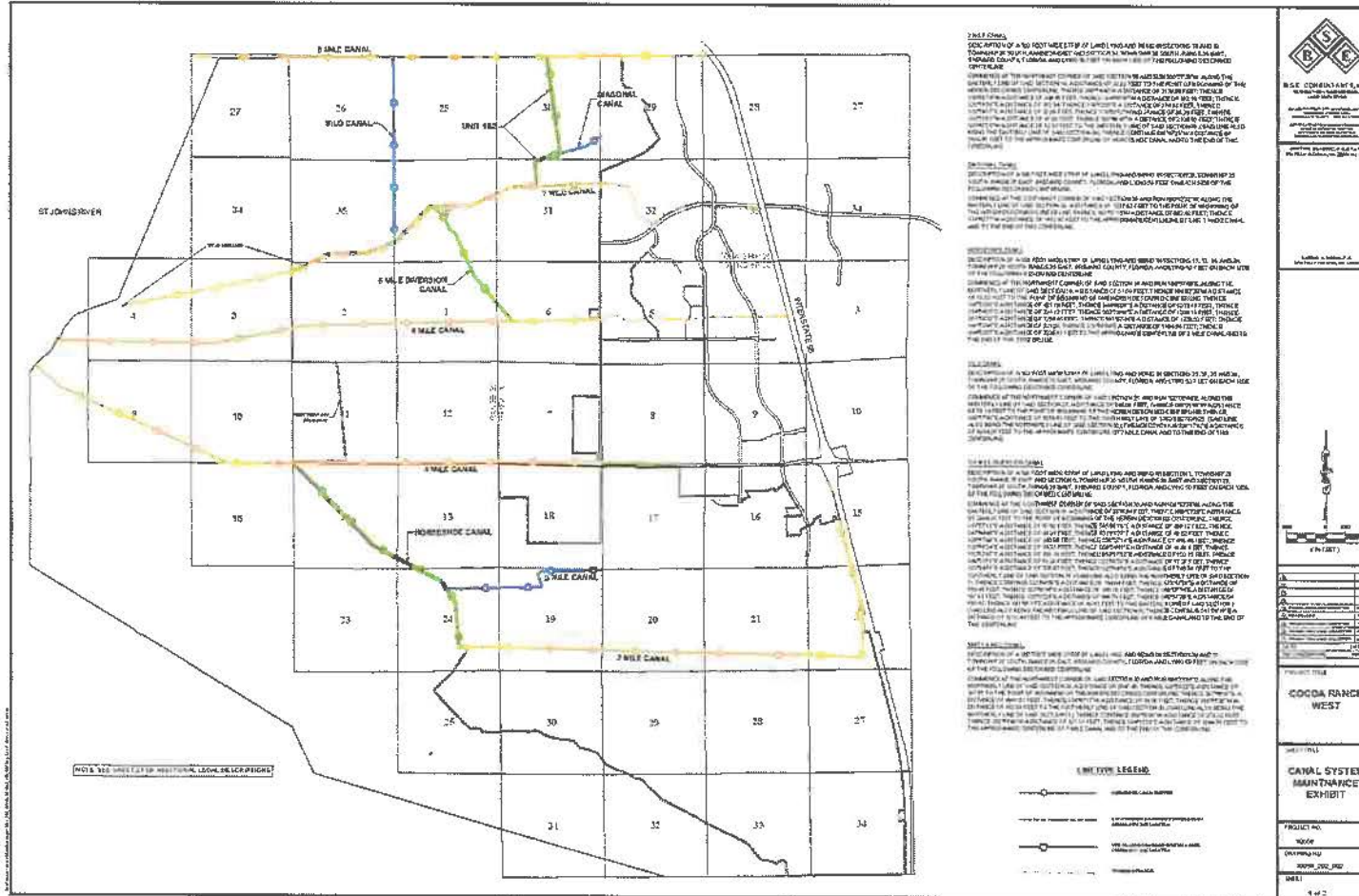
Description:

Canal Maintenance FY26 - Removal of sediment on the 6 mile canal, 7 mile canal and 6 mile diversion canal. Aquatic weed control for all canals. Incidental activity - includes dirt and tree removal, herbicide treatments and mowing on canal embankments.

Description		Amount
1	Long reach excavator work to remove sediment in canals	\$68,200.00
2	Aerial aquatic weed control	\$21,500.00
3	Incidental	\$8,275.00
Subtotal:		\$97,975.00
Total Due:		\$97,975.00

Terms: Payment due monthly as per A. Duda and Sons, Inc. fiscal schedule.

EXHIBIT B
Service Area Map



—

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

CII

WORK AUTHORIZATION NO. 7

THIS WORK AUTHORIZATION ("Work Authorization"), dated June 8, 2026, authorizes *nunc pro tunc* certain work in accordance with that certain *Master Agreement Between the Viera Stewardship District and A. Duda & Sons, Inc., for Land and Habitat Management Services*, dated July 29, 2020, as amended 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

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

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

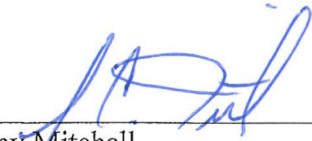
SECTION 2. COMPENSATION. It is understood and agreed that the payment of compensation for the Services under this Work Authorization shall not exceed the amount set forth in the attached **Exhibit A**, and shall be invoiced upon completion of the services, or each portion thereof, based upon the services rendered.

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

[Signature page follows]

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

VIERA STEWARDSHIP DISTRICT



Amy Mitchell
Vice Chair, Board of Supervisors

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



Todd J. Pokrywa, Chief Operating Officer,
The Real Estate Group & Senior Vice President

Exhibit A: Scope of Services and Compensation

EXHIBIT A

Scope of Services and Compensation

Scope of Services and Compensation Work Authorization #7



May 30, 2026

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

Subject: Work Authorization #7

Dear District Manager,

A. Duda & Sons, Inc. (ADS) submits this Work Authorization for its continued provision of land management services to the Viera Stewardship District (VSD) for fiscal year (FY) 2025/2026. ADS will provide these services for the VSD pursuant to our Master Agreement dated July 29, 2020, for Land and Habitat Management Services, as amended, as follows:

Wetland / Habitat Maintenance VWP, Stage 2 **\$100,000**

Maintenance of the VWP as prescribed in the Annual Utilization Program (AUP) including mechanical removal and mulching of Brazilian Pepper in VWP, Stage 2 as well as mowing and tractor spraying for Cogon Grass.

Wetland / Habitat Maintenance VWP, Stage 3 **\$15,000**

Maintenance of the VWP as prescribed in the Annual Utilization Program (AUP). Services include removal and mulching of Brazilian Pepper in VWP (Conservation District) at cost of \$2,000 per week for 5 weeks totaling \$10,000. Mowing/mulch and tractor spraying for cogon grass in Conservation District at cost of \$1,250 per week for 4 weeks totaling \$5,000.

Burrowing Owl Easement Maintenance **\$7,500**

Maintenance of VBOP (222 acres) at an annual cost of \$7,500

Prescribed Fire **\$64,500**

Burn 400 acres of the Conservation District each year. Services include pre-planning, site prep, fire breaks and burn day support.

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

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

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

Sincerely,
A. Duda and Sons, Inc.

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

D

VIERA STEWARDSHIP DISTRICT																
VIERA WILDERNESS PARK – ANNUAL UTILIZATION PROGRAM CHECKLIST - FISCAL YEAR 2026/2027																
6/10/2026 Final																
Responsible parties: Viera Stewardship District (VSD) A. Duda & Sons, Inc. (ADS)			Notes: 1) See narrative discussion in Section 4 of the VWP "Habitat Management Plan" (approved by Brevard County 12/15/2009) 2) See narrative discussion in Section 5 of the VWP "Habitat Management Plan - Individual Listed Species Considerations" 3) In accordance with FDACS approved Best Management Practices													
Management Unit: VWP Stage 1, Stage 2, and Stage 3			Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity ----- Peak Nesting Season ----- Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5 ----- Dry Season -----													
Fiscal year: 2026/2027																
HMP	Resource Management Objectives		Initiator VSD ADS		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
4.1	Resource Protection and Conservation															
a	Conservation Planning															
	Conversion of habitat to improved pasture, turfgrass, range land, or wet prairie for caracara mitigation requirements (SHCP) in VWP Stage 2 K Pastures and I Pastures. (1)			X												
	Continued conversion of approximately 600 acres of pasture and flatwoods to turfgrass in K-1W, K-1E, and F1. (2, 4)			X												
	Consult VSD during AUP preparation and prior to Vegetation Management activities (see 4.3 below) (3)			X												
	Comments: 1) Supplemental Habitat Conversion Plan (SHCP) areas in K Pastures completed. SHCP #2 = 163ac; SHCP #3 = 58ac; SHCP #4 = 53ac have been converted and maintained. In I Pasture SHCP #6 = 29 acres, conversion has been completed. See 4.3b and 4.3c comments below. 2) Conversion to turfgrass to improve caracara foraging habitat and provide economic stability to VWP management. 3) Consultation with VSD and ADS occurred in conjunction with the completion of this "AUP Checklist" 4) Turf grass conversion will be conducted according to the Cocoa Ranch Caracara Procedure. Two phase conversion of 600-acres will take several years to complete, current work is 60% complete on Phase 1, with Phase 2 beginning summer of 2026.															

Management Unit: VWP Stage 1, Stage 2, and Stage 3			Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity ----- Peak Nesting Season ----- Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5													
Fiscal year: 2026/2027																
HMP	Resource Management Objectives	Initiator														
		VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
b	Conservation Protection															
	Additional Conservation Easements to take effect	X														
Comments: Additional areas in Conservation District (CD) of VWP Stage 1 recorded in CE for Town Center, Adelaide, Neighborhood 9. Three burrowing owl areas recorded in CE. Environmental easement for the VWP Stage 2 was recorded on October 2, 2019, and the Lake Andrew/Pineda Extension Conservation Easement was recorded on September 24, 2020. The current Stage 2 extent now includes all of Stage 2 and most of the historic Stage 3, including the CD near I-95 north of the 2 mile canal. VWP Stage 3 CE is anticipated in Fiscal Year 2026/2027. All Stage 3 will be Rural District except for the Conservation District by I-95 (South of the 2 mile canal) and small additions to the J-4 woods. All Ranch housing located in Stage 3 will be maintained in the Rural District to facilitate the continuation of agricultural activities beneficial to the VWP. Additional areas in CD of VWP Stage 1 and in RD areas of VWP Stage 3 for listed species will be placed in a CE for Village 3 mitigation.																
c	Management Timing	X		Conservation Easement granted by ADS to the VSD: VWP Stage 1 recorded on November 30, 2012. VWP Stage 2 recorded on October 2, 2019												
	Current Management Period	X														
	Conservation Easements granted	X	X													
Comments: Continuing management period 3 for VWP Stage 1. Continuing management period 3 for VWP Stage 2. VWP Stage 3 anticipated Management Period (CE) in Fiscal Year 2026/2027.																
d	Management Units	X		In consultation with ADS management, VSD Management Units should roughly follow existing pasture boundaries · VWP Stage 1 (L-1 Pasture): 760.42 acres (see "VWP" Stage 1 Management map) · Approximately 290 acre CD; south boundary = fence on south side of Perimeter canal; fence on west side of Bethel Slough · Approximately 470 acre RD; north boundary = fence on south side of Two-Mile; east boundary = fence along Powerlines · VWP Stage 2 (I, J, K, E, & D pastures/woods) CD & RD · VWP Stage 3 (H woods & sod fields, U-1, additions to J-1, I-2, J-4E, L-1)												
		X														
		Conservation District	X													
		Rural District	X													
		X														
		Total	X													
Comments: BE 33 CE (7.85 acres) located in DI woods. Three Viera Burrowing Owl Preserves (VBOP): VBOP Area 1 (66.36 acres) located in I-2 , VBOP Area 2 (74.06 acres) located in J-1 West, and VBOP Area 3 located in the VWP Stage 1 (L-1 Pasture) (totaling 81.93 acres). Listed species conservation area Stage 3 (and 2).																

Management Unit: VWP Stage 1, Stage 2, and Stage 3			Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity ----- Peak Nesting Season ----- Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5 ----- Dry Season -----												
Fiscal year: 2026/2027															
HMP	Resource Management Objectives	Initiator													
		VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
4.2	Prescribed Fire														
	Pre-nesting season observations		X												
	VSD confirmation as needed	X													
	Prepare burn plan (1, 2)		X												
	Burn (Rural District) (4)		X												
	Burn (Conservation District) (4)	X													
	Add burn plan and burn information to Fire Log (3)	X	X												
	Community education / information	X													
	Maintain Fire Log for inspection by the public ³	X													
	Comments: 1) VWP Stage 1 roller chopping and prescribed fire to follow timber harvest in Supplemental Habitat Conversion Plan (SHCP) areas. 2) Burns anticipated in K2 and J4 woods (VWP Stage 2)and L1 woods (VWP Stage 1). Burns may be conducted at anytime of year, weather permitting, and in accordance with HMP nest survey criteria. 3) As burns are accomplished, ADS will update the necessary records in accordance with local, State, and federal requirements. A copy of these records will be provided to the VSD to maintain the requisite Fire Log. 4) The VSD will be the initiator of burns, if any, in the Rural District and the Conservation District - Start planning burns in FY 2023, start burns in FY 2026.														
4.3	Vegetation Management														
a	Invasive Exotic Plant Control														
	Herbicide application	X													
	Biological control	X													
	Mechanical methods (see 4.3c below)	X													
	Comments: Herbicide applications for cogongrass, climbing fern, and Brazillian pepper control to continue in VWP Stage 2 in FY 2026/2027. J4, I-2, and K2 - will be treated with herbicide application. ADS will handle tractor spraying of cogon grass in Stage 2. Truck/ATV spray climbing fern in VWP Stage 2 in J4 Woods canals. ADS to continue to control/spray Brazilian Pepper in SHCP # 3, 4, and 6 (rural district). Targeted spraying of exotic species in area by I-95 north of D-2N by VSD. Canals will be cleared of any plant congestion limiting flow. In 2024, mechanical management of Brazillian pepper and cogon spraying removal in E-1 and D-1 woods; completed in 2026. VWP Stage 3 roller chopping to improve woods for rough grazing.														

Management Unit: VWP Stage 1, Stage 2, and Stage 3			Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity ----- Peak Nesting Season ----- Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5											
Fiscal year: 2026/2027														
HMP	Resource Management Objectives	Initiator VSD ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
b	Timber Management													
	Cabbage palm harvest	X												
	Timber harvest	X												
	Canopy thinning													
	Comments: Cabbage palm harvest to continue at Manager's discretion in accordance with the Cocoa Ranch Caracara Proceedure. Remove cabbage palm continue to allow pine regeneration in Conservation District and PCT in future. After Stage 3 is placed under easement, ADS may timber in the H-11 and H-9 woods (RD) for expanded pasture.													
c	Mechanical Management (for improving desirable communities)													
	Mowing in 3 VBOPs if not sufficiently grazed (3)	X												
	See Notes Page 1 - SHCP Roller chopping or Aeration (1, 2)	X												
	Seeding	X												
	Continued conversion of approximately 600 acres of pasture to turfgrass west and south of the Viera Weland Park (F-1W, K-1W, K-1E, and K-3,4)	X												
	Comments: 1) Roller chopping up to 250 acre SHCP conducted in FY 2022/2023 in VWP Stage 2 - see comments in Section 4.3.a. 2) Mulching and mechanical removal in J4, and SHCP # 3 ,4 ,and 6 of Brazilian Pepper and piles, roller chopping woods in E-1 and D-1 conducted in 2024 and to continue in FY 26/27. 3) Viera Burrowing Owl Preserve (VBOP) 5 year monitoring is complete. The artificial burrows are not required to be kept open per the management plan (MP). The pasture around the VBOP should be managed for cattle production (grazing and rotation) to keep the grass low to benefit and attract burrowing owls to the mounds. If cattle rotation keeps the grass and dog-fennel low, then no mowing is needed. The mounds/pastures in the VBOP will be mowed annually to keep dog-fennel low and improve the pasture for cattle. Note: Pasture seeding will continue in rural areas, as needed. Pasture to turf grass conversion. Mulched piles in RD. Mulch in the E1 and D1 woods starting in Fiscal Year 2024 and ongoing into FY 2026.													
4.4	Hydrological Enhancement													
	Applicable to Conservation District only													
	Wetland enhancement	X												
	Filling ditches	X												
	Comments: Evaluate southern perimeter canal for management . ADS to follow up with VSD District Engineer.													

Management Unit: VWP Stage 1, Stage 2, and Stage 3			Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity ----- Peak Nesting Season ----- Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5 ----- Dry Season -----												
Fiscal year: 2026/2027															
HMP	Resource Management Objectives	Initiator VSDADS		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
4.5	Cattle Grazing and Other Agricultural Practices														
a	Cattle Grazing and Management		X												
	Comments: Continued improved pasture expansion in the VWP Stage 2 and 3 Rural Districts and SHCPs as needed to offset pasture lost in development areas. PCT designations in VWP Stage 1 & 2 Rural District (RD) will be removed from the sketch plans and be allowed to be cleared for more cattle grazing (listed SPP habitat), if needed by ADS. An overall PCT Map of the VWP Stages showing PCT in the Conservation District only, will be provided to the District Engineer for the Village 3 Sketch Plan.														
b	Swale maintenance - Outside of Owl nesting season	X													
	Ditch maintenance		X												
	Comments: Plow swales in Stage 1, 2, and 3 to clean out. Survey for Burrowing owl to be conducted if pasture swales are cleaned during burrowing owl nesting Season.														
c	Sod Farming (bahia)		X												
	Comments: Bahia harvesting as conditions are favorable. Appropriate setbacks to be established if harvesting is proposed during the peak burrowing owl nesting season.														

Management Unit: VWP Stage 1, Stage 2, and Stage 3			Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity ----- Peak Nesting Season ----- Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5 ----- Dry Season -----												
Fiscal year: 2026/2027															
HMP	Resource Management Objectives	Initiator													
		VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
4.7	Operations														
a	Maintenance, Repair, and Improvement of Agricultural & Community Facilities														
	Fencing / Gates		X												
	Feed / mineral areas		X												
	Watering facilities		X												
	Canal Maintenance		X												
	Comments: Canal maintenance performed in accordance with the VSD/ADS Canal Maintenance Agreement. Maintain 5 large drainage canals in E1/D1 woods to be added to VSD canal maintenance map after initial cleaning. Creation of a ranch road from the 4 mile canal to the 2 mile canal through K-1E and K3,4 to replace access lost along powerline and into Village 2. Creation of a ranch road and crossing from the 4 mile canal to the 6 mile canal adjacent to J4.														
b	Administration														
	Supplemental personnel	X													
	HMP update every 2 years	X													
	Comments:														

Management Unit: VWP Stage 1, Stage 2, and Stage 3		Legend: X Responsible party (may change from year-to-year as management activities intensify) "blank" No action anticipated this year C See attached Comment page/s ADS activity VSD activity Peak Nesting Season Caracara and Sandhill Crane and Burrowing Owl - see HMP Table 5 Dry Season													
Fiscal year: 2026/2027															
HMP c	Resource Management Objectives	Initiator													
	Wildlife Management	VSD	ADS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
	Nuisance animals (hog, coyote, armadillo)	X													
	Game population	X		Hunting in accordance with FWC seasons and regulations											
	Feed plot maintenance & planting	X													
	Annual hunting licensee renewal	X													
Comments: Ongoing hog hunting/trapping by ADS (or leasees).															
4.8	Funding	X													
4.9	Community Outreach and Collaboration	X		To prepare residents for prescribed fire and PCT management.											
"Comment" pages attached: _____ ADS and _____ VSD															
1) Submitted by: _____, VSD Environmental Professional Signature: <u><i>Gaston Hayworth</i></u> 2) ADS confirmation: <u>Stacy Mello</u> Signature: <u><i>Stacy Mello</i></u> 3) Approved by VSD: <u>Todd Pokrywka</u>, VSD Board Chair Signature: <u><i>Todd Pokrywka</i></u> Dated: <u>April 1, 2026</u> Dated: <u>6/10/26</u> Dated: <u>6/10/26</u>															

**VIERA
STEWARDSHIP DISTRICT**

**RATIFICATION
ITEMS**

E

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

AMENDMENT TO

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

(VIERA WILDERNESS PARK - STAGE 3

- CORRECTIVE RELEASE OF PROPERTY - 18.95 ACRES, MORE OR LESS)

THIS AMENDMENT TO AGREEMENT AND GRANT OF CONSERVATION EASEMENT AND AFFIRMATIVE EASEMENTS FOR ENVIRONMENTAL MANAGEMENT AND ADMINISTRATION (this "Amendment") is made as of the 26th day of March, 2026, by and between A. DUDA & SONS, INC., a Florida corporation, having an address at P.O. Box 620257, Oviedo, Florida 32762 ("Duda") and 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 Conservation 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, by that certain Second Supplement to the Environmental Agreement dated as of November 18, 2025 and recorded in Official Records Book 10487, Page 957, in the Public Records of Brevard County, Florida (the "Second Supplement"), Duda submitted certain additional real property located within the "Viera DRI" and described therein as the "Stage 3 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 3" of the Viera Wilderness Park;

WHEREAS, the intent of the Second Supplement was to submit the Stage 3 Property 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 shown and delineated on the sketch attached thereto and made a part of thereof as Schedule "2" (the "Stage 3 District Depiction");

WHEREAS, the Stage 3 Property was more particularly described in the Second Supplement by Schedule "1" attached thereto and made a part of thereof (the "Stage 3 Description");

WHEREAS, on account of a scrivener's error in the creation of the Stage 3 Description, an area which encompasses 18.95 acres, more or less, and is more particularly described in Exhibit "A" attached hereto and made a part of hereof (the "Released Property"), was included within the Stage 3 Description, though it was not and is not intended to be a part of the Stage 3 Property;

WHEREAS, the fact that the Released Property was not intended to be a part of the Stage 3 Property specifically or the Viera Wilderness Park generally is reflected by the exclusion of the Released Property from the delineation of both the Rural District and the Conservation District in the Stage 3 District Depiction, and the Released Property accordingly did not become a part of either the Rural District or the Conservation District of the Viera Wilderness Park under the Second Supplement;

WHEREAS, Duda and the District mutually desire to release the Released Property such that it is no longer subject to or encumbered by the Environmental Agreement, as this will have the effect of causing the above-referenced scrivener's error to be corrected;

WHEREAS, Section 3.8 of the Environmental Agreement further provides that the parties may amend the Environmental Agreement by an instrument in writing executed by both of the parties and recorded in the Public Records of Brevard County, Florida, so long as such amendment shall not operate in a manner which materially violates any condition of the "Viera Development Order" (as such term is defined in the Environmental Agreement), any regulatory permit issued in connection therewith or the "VWP HMP" (as such term is defined in the Environmental Agreement);

WHEREAS, the Released Property being released such that it is no longer subject to or encumbered by the Environmental Agreement will not materially violate any condition of the Viera Development Order, any regulatory permit issued in connection therewith or the VWP HMP, including but not limited to because the Released Property is not necessary to meet any acreage or other requirements for the Viera Wilderness Park generally, Stage 3 specifically, the Rural District specifically, or the Conservation District specifically under the Viera Development Order or the VWP HMP, and the Released Property does not constitute a part of any real property which Duda has, joined by the District, made subject to any conservation easement in favor of any public or private entity including without limitation the ST. JOHNS RIVER WATER MANAGEMENT DISTRICT, a public body existing under Chapter 373, Florida Statutes (the "SJRWMD"), as a condition of permit # 148749-35 issued thereby; and

WHEREAS, upon the full execution of this Amendment and its recording in the Public Records of Brevard County, Florida, the Released Property shall be released such that it is no longer subject to or 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 acknowledged, Duda and the District hereby agree as follows:

1. Recitals and Defined Terms. The above recitals are true and correct and are hereby incorporated into this Amendment by reference as fully as if set forth herein verbatim. Any capitalized term not otherwise defined in the recitals above or elsewhere in this Amendment shall have the meaning ascribed to such term in the Environmental Agreement, including those definitions in the First Supplement and the Second Supplement thereto.
2. Release of the Released Property from Operation and Effect of the Environmental Agreement. Duda and the District hereby release the Released Property from the terms, conditions and provisions of the Environmental Agreement, including without limitation the Conservation Easement, the Environmental Easements and the Agricultural Easement. The Released Property is no longer subject to the operation and effect of the Environmental Agreement in any manner whatsoever and does not constitute a part of Stage 3 of the VWP, the Stage 3 Property, or the Property.
3. Corrected Total Acreage for Stage 3 and the VWP. In accordance with the above corrective release of the Released Property, the corrected total acreage for Stage 3 of the VWP is 1,231.63 acres, more or less, and the corrected total acreage for the Viera Wilderness Park is 5,260.56 acres, more or less. All references to these respective total acreage calculations within the Second Supplemental as well as that certain Conservation Easement granted by Duda joined by the District to the SJRWMD dated as of November 18, 2025 and recorded in Official Records Book 10487, Page 987, in the Public Records of Brevard County, Florida, and that certain Conservation Easement granted by Duda joined by the District to the SJRWMD dated as of November 18, 2025 and recorded in Official Records Book 10487, Page 999, in the Public Records of Brevard County, Florida, executed and recorded contemporaneously therewith, are hereby corrected by Duda and the District *nunc pro tunc*.
4. 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.

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

IN WITNESS WHEREOF, Duda and the District have caused this Amendment 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

[Signature]
Name: Mark T. Boyd
Address: 7380 Murrell Rd Ste 201
Viera FL 32940

[Signature]
Name: Lana Wilcox
Address: 7380 Murrell Rd Ste 201
Viera FL 32940

STATE OF FLORIDA]
]
COUNTY OF BREVARD]

DUDA:

A DUDA & SONS, INC, a Florida corporation

By [Signature]
Todd J. Pokrywa,
Senior Vice President - Real Estate

(CORPORATE SEAL)

The foregoing instrument was acknowledged before me by means of physical presence this 18th
day of March 2026, 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)



[Signature]
Name: Lana Wilcox
Notary Public – State of Florida

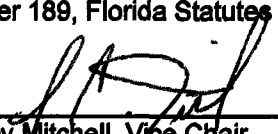
(SIGNATURES PAGE OF THE DISTRICT FOLLOWS.)

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

Mollie Garrett
Name: Mollie Garrett
Address: 1200 Duda Trl.
Orlando, FL 32845

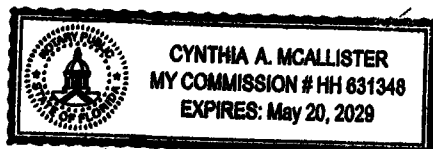
By 
Amy Mitchell, Vice Chair,
Board of Supervisors

Cynthia McAllister
Name: Cynthia McAllister
Address: 1200 Duda Trl
Orlando FL 32845

STATE OF FLORIDA]
]
COUNTY OF SEMINOLE]

The foregoing instrument was acknowledged before me by means of physical presence this 19th
day of March 2026, 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)



Cynthia A. McAllister
Name: CYNTHIA A. MCALLISTER
Notary Public – State of Florida

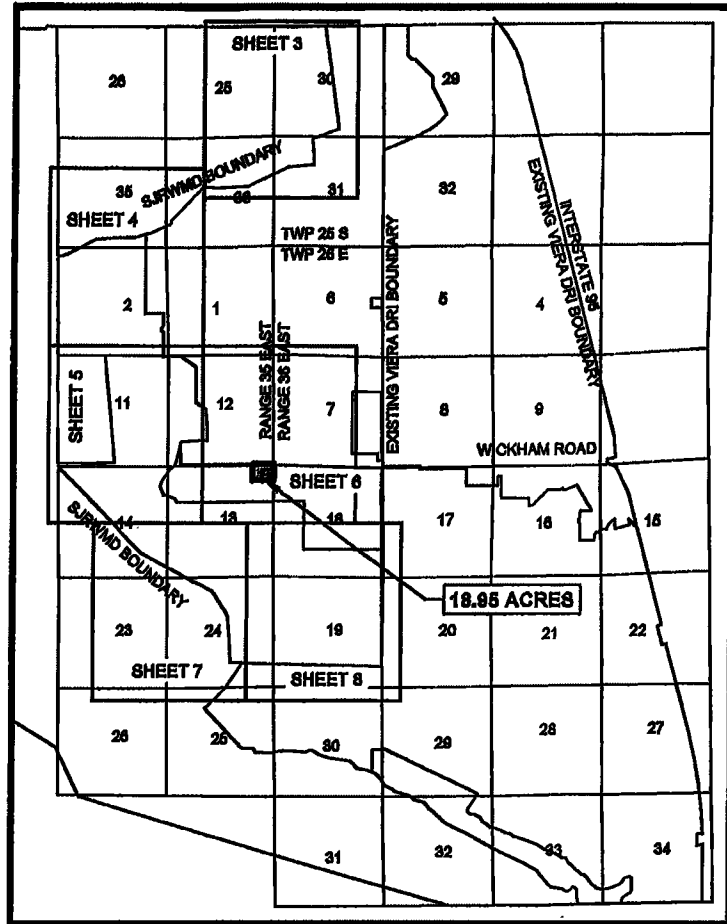
Attached Exhibit

Exhibit "A" – Legal Description of the Released Property

Exhibit "A" -- Legal Description of the Released Property

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY**ABBREVIATIONS**

'	MINUTES/FEET
"	SECONDS/INCHES
°	DEGREES
CA	CIVIL ACTION
CCB	CIRCUIT COURT BOOK
DB	DEED BOOK
DRI	DEVELOPMENT OF REGIONAL IMPACT
OR/ORB	OFFICIAL RECORDS BOOK
PB	PLAT BOOK
PG(S)	PAGE(S)
POB	POINT OF BEGINNING
POC	POINT OF COMMENCEMENT
RPB	ROAD PLAT BOOK
RAW	RIGHT-OF-WAY
SJRWMD	ST JOHNS RIVER WATER MANAGEMENT DISTRICT
TWP	TOWNSHIP

**LOCATION / KEY MAP**

DESCRIPTION OF A PARCEL OF LAND IN SECTIONS 7 AND 18, TOWNSHIP 28 SOUTH, RANGE 36 EAST, AND SECTIONS 12 AND 13 TOWNSHIP 28 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA.

THIS IS NOT A BOUNDARY SURVEY, NOR IS IT INTENDED TO BE USED AS ONE.

DESCRIPTION PREPARED AS REQUESTED BY:

BEARING REFERENCE: ASSUMED BEARING OF N89°21'55"E ON THE NORTH LINE OF SECTION 30, TOWNSHIP 28 SOUTH, RANGE 36 EAST, BREVARD COUNTY, FLORIDA.

THIS DESCRIPTION IS SUBJECT TO EASEMENTS, RESTRICTIONS, RESERVATIONS AND RIGHTS-OF-WAY OF RECORD.

THIS DESCRIPTION IS SUBJECT TO ANY FACTS THAT MAY BE REVEALED BY A COMPLETE AND ACCURATE TITLE SEARCH.

THIS DESCRIPTION IS NOT VALID WITHOUT THE SIGNATURE AND ORIGINAL RAISED SEAL OF A FLORIDA LICENSED PROFESSIONAL SURVEYOR AND MAPPER.

THIS DESCRIPTION MEETS THE STANDARDS OF PRACTICE FOR SURVEYS AS REQUIRED BY FLORIDA STATUTES CHAPTER 472 AND THE MINIMUM TECHNICAL STANDARDS FOR SURVEYS AS REQUIRED BY CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5811



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 728-3674 FAX: (321) 728-1188
CERTIFICATE OF BUSINESS AUTHORIZATION: 4668
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004608

DATE: 1/12/28
DESIGN/DRAWN: HAK/MFV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 1 OF 8

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY**DESCRIPTION OF 18.95 ACRE PARCEL**

A PARCEL OF LAND IN SECTIONS 7 AND 18, TOWNSHIP 26 SOUTH, RANGE 36 EAST, AND SECTIONS 12 AND 13 TOWNSHIP 26 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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; 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 26.64 feet; thence S88°55'28"E, a distance of 2,421.15 feet; thence S88°43'35"E, a distance of 4,456.41 feet; thence N00°23'11"W, a distance of 2,299.83 feet; thence N00°28'46"W, a distance of 1,653.78 feet to the southeast corner of 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. thence along said parcel of land the next five (5) courses and distances; 1) thence S89°36'07"W, a distance of 3,751.86 feet; 2) thence N00°23'52"W, a distance of 2,306.61 feet; 3) thence S89°35'54"W, a distance of 1,477.01, 4) THENCE N00°20'45"W, A DISTANCE OF 1028.48 FEET TO THE POINT OF BEGINNING; 5) THENCE CONTINUE N00°20'45"W, A DISTANCE OF 776.08 FEET; THENCE S89°53'16"W, A DISTANCE OF 1057.33 FEET; THENCE S01°02'18"W, A DISTANCE OF 771.77 FEET; THENCE S89°52'29"E, A DISTANCE OF 1076.00 FEET TO THE POINT OF BEGINNING. CONTAINING 18.95 ACRES MORE OR LESS.

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5611



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE (321) 728-8674 FAX (321) 728-1168
CERTIFICATE OF BUSINESS AUTHORIZATION: 4808
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004808

DATE: 1/12/28
DESIGN/DRAWN: HAK/MFV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 2 OF 9

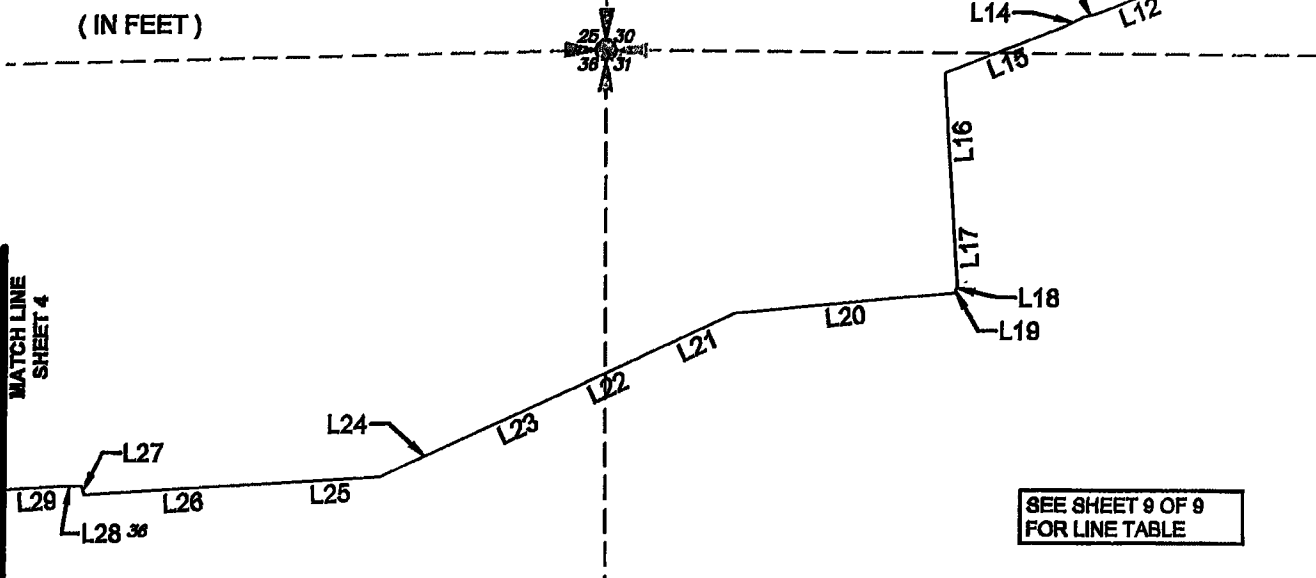
THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY

N89°21'55"E 2545.93'
NORTH LINE OF SECTION 30

**POC
NORTHWEST CORNER OF
SECTION 30, TOWNSHIP 25
SOUTH, RANGE 36 EAST**

SURROUND BOUNDARY

TWP 25 S RANGE 36 E
TWP 25 S RANGE 36 E



18.95 ACRE PARCEL

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MATCH LINE
SHEET 4

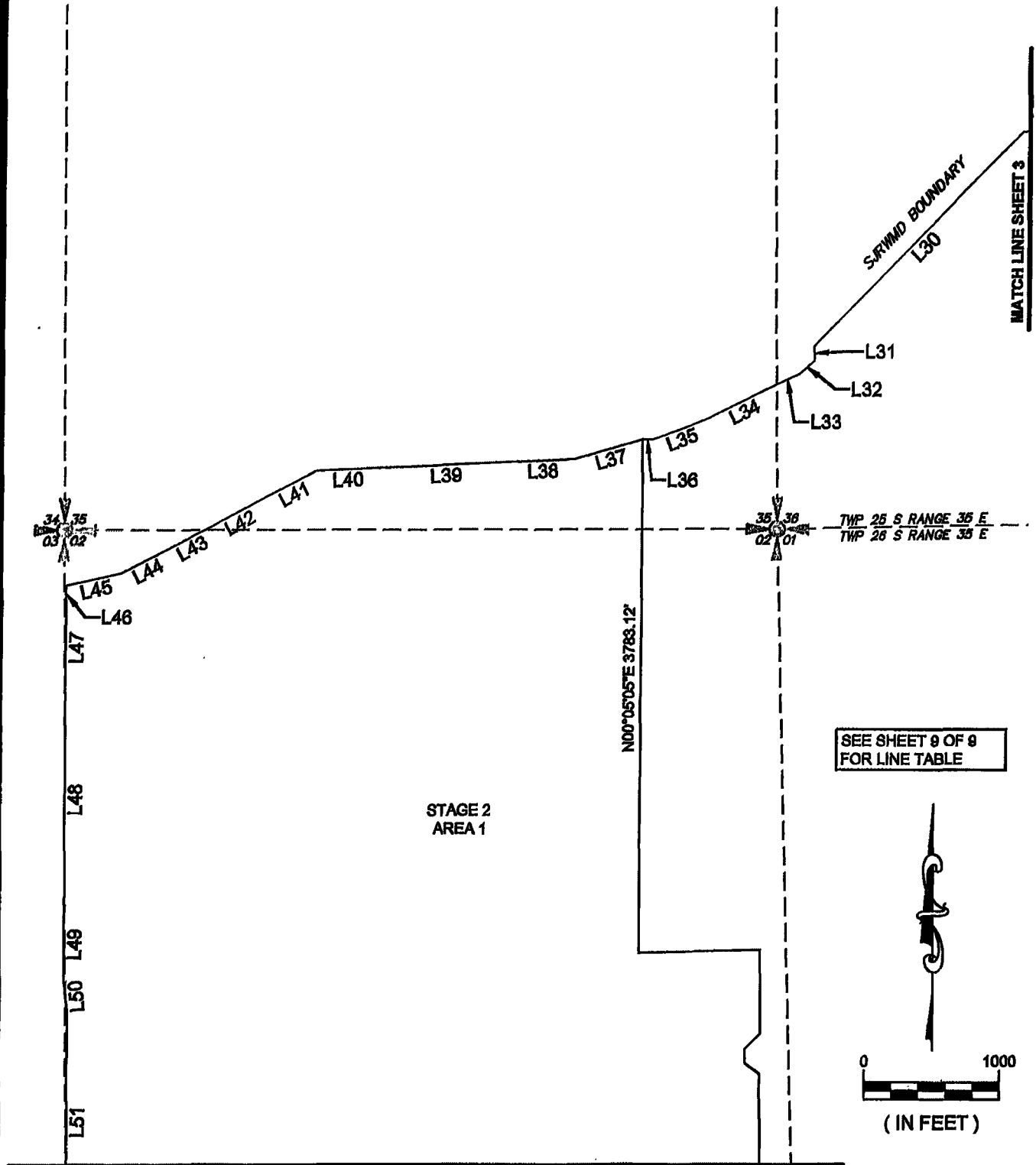
LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5811



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 722-4074 FAX: (321) 722-1189
CERTIFICATE OF BUSINESS AUTHORIZATION: 1605
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: 150004004

DATE: 1/12/28
DESIGN/DRAWN: HAKWV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 3 OF 9

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY



MATCH LINE SHEET 5

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5611

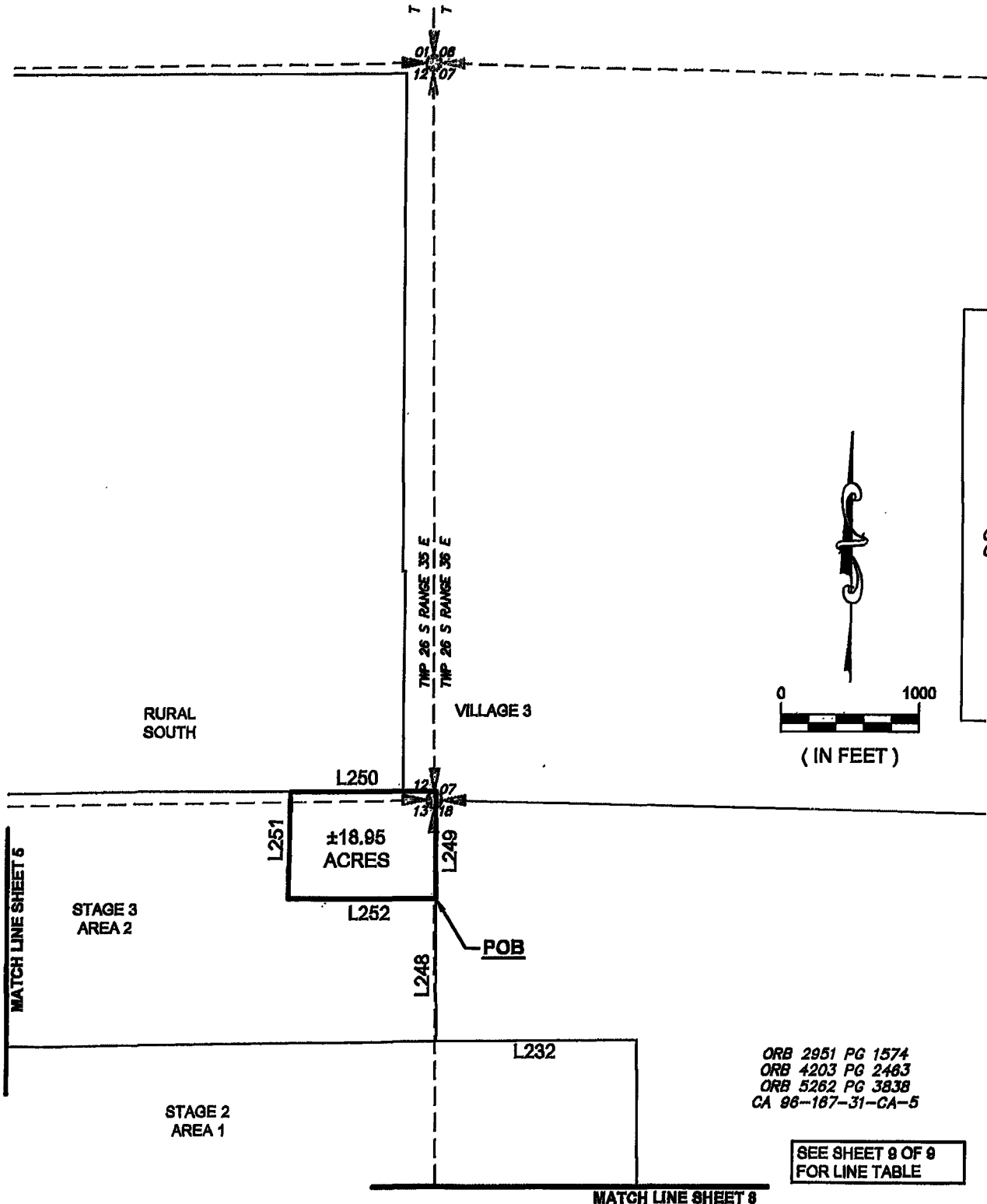


B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32801
PHONE: (321) 722-4674 FAX: (321) 722-1186
CERTIFICATE OF BUSINESS AUTHORIZATION: 4608
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004608

DATE: 1/12/28
DESIGN/DRAWN: HAKW/FV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 4 OF 9

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THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY



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LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 6811



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 728-0474 FAX: (321) 722-1158
CERTIFICATE OF BUSINESS AUTHORIZATION: 4508
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: L50004008

DATE: 1/12/28
DESIGN/DRAWN: HAK/MFV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 6 OF 9

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY

MATCH LINE SHEET 4

L52 L53 L54

L55

0 1000
(IN FEET)

L58

L59 L57 L56

L60

L61

STAGE 2
AREA 1

RURAL
SOUTH

STAGE 3
AREA 2

MATCH LINE SHEET 7

SEE SHEET 9 OF 9
FOR LINE TABLE

MATCH LINE SHEET 6

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5811



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 728-4674 FAX: (321) 728-4188
CERTIFICATE OF BUSINESS AUTHORIZATION: 4868
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004008

DATE: 1/12/28
DESIGN/DRAWN: HAK/WFV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 6 OF 9

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY

MATCH LINE SHEET 5

SURROUND BOUNDARY

STAGE 2
AREA 1

L62

L64

L63

L65

L66

L67

L68

L69

L70

L71

L72

L225

MATCH LINE SHEET 8

SEE SHEET 9 OF 9
FOR LINE TABLE

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5811



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 728-4674 FAX: (321) 728-1186
CERTIFICATE OF BUSINESS AUTHORIZATION: 4608
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: L80004808

DATE: 1/12/28
DESIGN/DRAWN: HAK/MFV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 7 OF 9

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY

MATCH LINE SHEET 6

L231

ORB 2951 PG 1574
ORB 4203 PG 2463
ORB 5262 PG 3838
CA 96-167-31-CA-5

L230

STAGE 2
AREA 1



L229

L228



(IN FEET)

L226

L227

SEE SHEET 9 OF 9
FOR LINE TABLE

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5811



B.S.E. CONSULTANTS, INC.
CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32904
PHONE: (321) 728-8874 FAX: (321) 722-1158
CERTIFICATE OF BUSINESS AUTHORIZATION: 4888
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004888

DATE: 1/12/28
DESIGN/DRAWN: HAK/WFV
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 8 OF 9

THIS IS NOT A BOUNDARY SURVEY, SKETCH OF DESCRIPTION ONLY

LINE TABLE		
LINE #	BEARING	DISTANCE
L1	S08°24'33"E	748.82'
L2	S08°55'25"E	405.40'
L3	S07°53'08"E	404.42'
L4	S07°41'38"E	558.18'
L5	S08°07'57"E	558.72'
L6	S07°54'48"E	558.44'
L7	S08°10'18"E	880.33'
L8	S07°57'39"E	482.44'
L9	S78°41'18"W	8.89'
L10	S07°38'31"E	398.84'
L11	S13°30'01"W	6.84'
L12	S88°53'11"W	458.28'
L13	S78°44'28"W	86.29'
L14	S84°14'40"W	129.78'
L15	S88°28'28"W	703.75'
L16	S03°43'55"E	774.28'
L17	S03°43'05"E	420.39'
L18	S17°31'55"W	31.51'
L19	S02°10'23"W	15.32'
L20	S84°48'08"W	1280.85'
L21	S85°28'07"W	553.39'
L22	S85°18'09"W	553.85'
L23	S85°28'08"W	552.21'
L24	S85°42'09"W	553.14'
L25	S86°33'52"W	560.20'
L26	S86°38'43"W	1119.98'
L27	N15°49'12"W	53.08'
L28	S88°41'21"W	144.31'
L29	S86°14'12"W	380.22'
L30	S44°22'00"W	2194.87'
L31	S02°24'20"E	99.12'
L32	S48°55'21"W	148.56'
L33	S65°38'19"W	184.77'
L34	S63°42'25"W	577.43'
L35	S89°58'01"W	412.41'
L36	N89°15'09"W	79.28'

LINE TABLE		
LINE #	BEARING	DISTANCE
L37	S73°35'48"W	521.37'
L38	S87°25'48"W	483.14'
L39	S87°28'32"W	988.58'
L40	S87°21'08"W	485.88'
L41	S82°14'38"W	444.40'
L42	S82°17'07"W	446.88'
L43	S82°19'23"W	358.90'
L44	S82°27'13"W	370.19'
L45	S77°23'47"W	411.83'
L46	S00°53'45"W	128.73'
L47	S00°13'05"W	658.60'
L48	S00°02'40"E	1583.00'
L49	S00°01'31"E	543.48'
L50	S08°38'41"E	238.05'
L51	S00°08'15"W	1809.02'
L52	N89°58'44"E	1150.83'
L53	N89°41'58"E	576.37'
L54	S89°48'28"E	575.27'
L55	S05°17'41"E	8150.08'
L56	S88°28'58"W	882.20'
L57	S89°18'35"W	1352.18'
L58	N88°11'42"W	478.57'
L59	S04°20'08"W	185.35'
L60	S44°31'42"E	1884.04'
L61	S44°35'30"E	3917.97'
L62	S62°08'21"E	2317.97'
L63	S61°05'48"E	649.92'
L64	N47°16'55"E	35.78'
L65	S61°57'44"E	923.38'
L66	S41°28'58"E	273.10'
L67	S30°04'28"E	310.25'
L68	S34°43'38"E	598.07'
L69	S26°25'22"E	301.88'
L70	S04°18'41"E	773.92'
L71	S03°54'52"E	1444.28'
L72	S88°57'24"E	504.03'

LINE TABLE		
LINE #	BEARING	DISTANCE
L225	S13°21'03"W	28.84'
L226	S88°55'28"E	2421.15'
L227	S88°43'35"E	4456.41'
L228	N00°23'11"W	2299.83'
L229	N00°28'48"W	1853.78'
L230	S89°38'07"W	3751.88'
L231	N00°23'52"W	2308.81'
L232	S89°35'54"W	1477.01'
L248	N00°20'45"W	1028.48'
L249	N00°20'45"W	776.08'
L250	S88°53'16"W	1057.33'
L251	S01°02'18"W	771.77'
L252	S88°52'28"E	1078.00'

18.95 ACRE PARCEL

LESLIE E. HOWARD
PROFESSIONAL SURVEYOR & MAPPER
FLORIDA LICENSE NUMBER 5811



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CONSULTING - ENGINEERING - LAND SURVEYING
312 SOUTH HARBOR CITY BOULEVARD, SUITE 4 MELBOURNE, FL 32901
PHONE: (321) 728-4674 FAX: (321) 722-1188
CERTIFICATE OF BUSINESS AUTHORIZATION: 1465
CERTIFICATE OF LAND SURVEYING BUSINESS AUTHORIZATION: LB0004088

DATE: 1/12/28
DESIGN/DRAWN: HAKWFW
DRAWING# 11717_100_007
PROJECT# 11717
SHEET 8 OF 8

**VIERA
STEWARDSHIP DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**VIERA
STEWARDSHIP DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2026**

**VIERA
STEWARDSHIP DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2026**

	General Fund	Debt Service Fund Series 2021	Debt Service Fund Series 2023	Total Governmental Funds
ASSETS				
Cash	\$ 984,258	\$ -	\$ -	\$ 984,258
Investments				
Revenue	-	1,430,448	1,500,220	2,930,668
Reserve	-	660,755	868,951	1,529,706
Prepayment	-	-	8,773	8,773
Capitalized interest	-	152	2	154
Cost of issuance	-	2,973	-	2,973
Undeposited funds	62,728	-	-	62,728
Due from general fund	-	24,096	74,891	98,987
Due From The Viera Co.	-	-	168,357	168,357
Due From A Duda & Sons, Inc.	-	-	101,706	101,706
Total assets	<u>\$1,046,986</u>	<u>\$2,118,424</u>	<u>\$2,722,900</u>	<u>\$ 5,888,310</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 214	\$ -	\$ -	\$ 214
Due to other	2,761	-	-	2,761
Due to debt service fund 2021	24,096	-	-	24,096
Due to debt service fund 2023	74,891	-	-	74,891
Total liabilities	<u>101,962</u>	<u>-</u>	<u>-</u>	<u>101,962</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	-	-	270,063	270,063
Unearned revenue	7,114	-	-	7,114
Total deferred inflows of resources	<u>7,114</u>	<u>-</u>	<u>270,063</u>	<u>277,177</u>
Fund balances:				
Restricted for:				
Debt service	-	2,118,424	2,452,837	4,571,261
Unassigned	937,910	-	-	937,910
Total fund balances	<u>937,910</u>	<u>2,118,424</u>	<u>2,452,837</u>	<u>5,509,171</u>
Total liabilities and fund balances	<u>\$1,046,986</u>	<u>\$2,118,424</u>	<u>\$2,722,900</u>	<u>\$ 5,888,310</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$1,046,986</u>	<u>\$2,118,424</u>	<u>\$2,722,900</u>	<u>\$ 5,888,310</u>

**VIERA
STEWARDSHIP DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ 17,555	\$ 888,837	\$ 954,506	93%
Assessment levy: off-roll	37,748	113,245	160,144	71%
Canal maintenance agreement Viera East CDD 1	-	-	9,999	0%
Canal maintenance agreement Central Viera CA	-	-	26,506	0%
Interest & miscellaneous	600	2,400	500	480%
Total revenues	<u>55,903</u>	<u>1,004,482</u>	<u>1,151,655</u>	87%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	3,445	0%
Management/recording/accounting	4,000	28,000	48,000	58%
Legal	1,784	10,822	30,000	36%
Engineering	236	3,237	10,000	32%
Ecologist	2,275	4,332	15,000	29%
Audit	-	-	8,000	0%
Dissemination agent / series 2021	83	583	1,000	58%
Dissemination agent / series 2023	83	583	1,000	58%
DSF accounting / series 2021	416	2,917	5,000	58%
DSF accounting / series 2023	416	2,917	5,000	58%
Trustee / series 2021	-	4,246	5,000	85%
Trustee / series 2023	-	-	5,000	0%
Arbitrage rebate calculation / series 2021	-	500	500	100%
Arbitrage rebate calculation / series 2023	-	500	500	100%
Insurance	-	13,396	14,717	91%
Legal advertising	-	-	3,000	0%
Printing & binding	8	58	100	58%
Telephone	8	58	100	58%
Postage	-	63	250	25%
Annual special district fee	-	175	175	100%
Website hosting and maint	-	850	705	121%
Website ADA compliance	-	-	210	0%
Contingencies / bank charges	85	580	1,500	39%
Property appraiser	-	4,088	3,170	129%
Property taxes	-	2,592	-	N/A
Tax collector	349	17,753	19,886	89%
Contingency	-	-	19,934	0%
Total administrative	<u>9,743</u>	<u>98,250</u>	<u>201,192</u>	49%
Field management operations				
O&M accounting	416	2,917	5,000	58%
Total field management operations	<u>416</u>	<u>2,917</u>	<u>5,000</u>	58%

**VIERA
STEWARDSHIP DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED APRIL 30, 2026**

	Current Month	Year to Date	Budget	% of Budget
Maintenance -- platted lots/subdivisions				
Aquatic weed control for drainage system	23,959	153,043	317,478	48%
PCT area maintenance	-	18,250	84,900	21%
Street lighting	27,858	169,959	296,457	57%
Subdivision contingency	-	1,800	3,000	60%
Total maintenance - platted lots/subdivisions	<u>51,817</u>	<u>343,052</u>	<u>701,835</u>	49%
Maintenance -- environmental (District-wide)				
Aquatic weed control and maintenance for canals	-	14,150	139,095	10%
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	-	-	100,000	0%
Wetland/habitat maintenance in VWP, Stage 3	-	-	15,000	0%
Burrowing owl preserve and bald eagle conservation easement	-	-	8,500	0%
Prescribed fire	-	-	64,500	0%
District-wide contingency	-	6,340	4,000	159%
Total maintenance - environmental (District-wide)	<u>-</u>	<u>20,490</u>	<u>350,095</u>	6%
Total expenditures	<u>61,976</u>	<u>464,709</u>	<u>1,258,122</u>	37%
 Excess/(deficiency) of revenues over/(under) expenditures	 (6,073)	 539,773	 (106,467)	
 Net change in fund balances	 (6,073)	 539,773	 (106,467)	
 Fund balances - beginning	 943,983	 398,137	 106,467	
Fund balances - ending	<u>\$ 937,910</u>	<u>\$ 937,910</u>	<u>\$ -</u>	

**VIERA
STEWARDSHIP DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2021
FOR THE PERIOD ENDED APRIL 30, 2026**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ 24,586	\$ 1,244,793	\$ 1,349,864	92%
Interest	5,734	26,540	-	N/A
Total revenues	<u>30,320</u>	<u>1,271,333</u>	<u>1,349,864</u>	94%
EXPENDITURES				
Debt Service				
Principal	-	-	515,000	0%
Interest	-	405,744	811,488	50%
Total expenditures	<u>-</u>	<u>405,744</u>	<u>1,326,488</u>	31%
Other fees & charges				
Tax collector	489	24,862	28,122	88%
Total other fees & charges	<u>489</u>	<u>24,862</u>	<u>28,122</u>	88%
Total expenditures	<u>489</u>	<u>430,606</u>	<u>1,354,610</u>	32%
Excess/(deficiency) of revenues over/(under) expenditures	29,831	840,727	(4,746)	
Fund balances - beginning	<u>2,088,593</u>	<u>1,277,697</u>	<u>1,239,926</u>	
Fund balances - ending	<u><u>\$ 2,118,424</u></u>	<u><u>\$ 2,118,424</u></u>	<u><u>\$ 1,235,180</u></u>	

**VIERA
STEWARDSHIP DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED APRIL 30, 2026**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 17,994	\$ 911,072	\$ 938,072	97%
Assessment levy: off-roll	113,910	497,882	816,809	61%
Interest	6,386	36,646	-	N/A
Total revenues	<u>138,290</u>	<u>1,445,600</u>	<u>1,754,881</u>	82%
EXPENDITURES				
Debt service				
Principal	-	-	395,000	0%
Interest	-	673,550	1,347,100	50%
Principal prepayments	-	25,330	-	N/A
Total debt service	<u>-</u>	<u>698,880</u>	<u>1,742,100</u>	40%
Other fees & charges				
Tax collector	358	18,197	19,543	93%
Total other fees and charges	<u>358</u>	<u>18,197</u>	<u>19,543</u>	93%
Total expenditures	<u>358</u>	<u>717,077</u>	<u>1,761,643</u>	41%
Excess/(deficiency) of revenues over/(under) expenditures	137,932	728,523	(6,762)	
Fund balances - beginning	<u>2,314,905</u>	<u>1,724,314</u>	<u>1,681,198</u>	
Fund balances - ending	<u>\$ 2,452,837</u>	<u>\$ 2,452,837</u>	<u>\$ 1,674,436</u>	

**VIERA
STEWARDSHIP DISTRICT**

**STAFF
REPORTS**

**VIERA
STEWARDSHIP DISTRICT**

**STAFF
REPORTS
B**



VIERA STEWARDSHIP DISTRICT 2025 MASTER CONVEYANCE FACILITY INSPECTION REPORT

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

**August 2025
B.S.E. File #11198.14**

Viera Stewardship District
Canal Inspection Report
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VIERA STEWARDSHIP DISTRICT

CANAL INSPECTION REPORT

(B.S.E. FILE #11198.14)

Purpose of Report

The lands within the Viera Stewardship District (VSD) are provided drainage thru a series of on-site stormwater ponds, interconnecting culverts and discharge control structures with the facilities comprising the onsite Master Drainage System. These facilities discharge to the west through a series of canals and large ditches, with eventual outfall to the St. Johns River. The canals and ditches are maintained by A. Duda & Sons (ADS) under an annual maintenance agreement with VSD. ADS maintenance activities focus on maintaining/removing excessive vegetation, removal of any obstructions and routine cleaning/clearing of the canal slopes.

To support the annual maintenance program of these major facilities, the District Engineer completes annual inspections of the canal system and the major control structures and pipe outfalls from the Master System into the canals and ditches. Photographic documentation of the existing conditions is completed as well as observation of flows thru the control structures and outfall pipes.

Any deficiencies noted or areas of concern are noted, shared with VSD and ADS and, if necessary, specific recommendations are presented for any maintenance actions or repairs that may be needed.

Inspection Results

BSE completed inspections of the following canals in June/July of 2025:

- 2 Mile Canal
- 3 Mile Canal
- 4 Mile Canal
- 4 Mile / Horseshoe Canal
- 6 Mile Canal
- 7 Mile Canal
- 8 Mile Canal

In addition, BSE inspected all of the control structures and pipe outfalls into the canals as well as all in-line culverts and roadway crossings within the canals.

Our inspection confirmed that the canals, control structures and pipes are being adequately maintained to serve the District's drainage needs and no extraordinary levels of vegetation growth or other obstructions that would adversely impact the function of the facilities were noted.

Recommendations

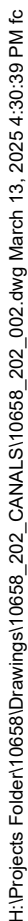
Based upon our observations and detailed site inspections, the District Engineer offers the following recommendations:

- a. The existing annual Canal Maintenance program should continue to operate, with rotation between different canal segments being completed as part of the routine maintenance.
- b. As development within the VSD continues to extend to the south and west, additional canals and ditches as shown on the VSD Drainage Map should be incorporated into the Canal Maintenance program.
- c. Recent changes in the SJRWMD Operation and Maintenance requirements will likely require modifications and additional monitoring and inspection activities for the District's Stormwater Facilities. We propose to complete a secondary memorandum outlining these requirements with recommendations for the implementation of these requirements and estimated Scope and Costs.



APPENDIX A

VSD CANAL MAP



3 MILE CANAL

COMMENCE AT THE NORTHEAST CORNER OF SAID SECTION 19 AND RUN S00°27'38"W, ALONG THE EASTERLY LINE OF SAID SECTION 19, A DISTANCE OF 30.02 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE S89°14'40"W A DISTANCE OF 3138.09 FEET; THENCE S00°01'44"W A DISTANCE OF 249.65 FEET; THENCE S04°55'50"W A DISTANCE OF 102.18 FEET; THENCE S25°35'50"E A DISTANCE OF 182.94; THENCE S19°32'05"E A DISTANCE OF 374.91 FEET; THENCE S20°39'37"E A DISTANCE OF 32.09 FEET; THENCE S19°20'52"W A DISTANCE OF 26.29 FEET; THENCE S82°33'03"W A DISTANCE OF 47.00 FEET; THENCE S88°49'45"W A DISTANCE OF 2105.10 FEET; THENCE S88°32'03"E A DISTANCE OF 52.57 FEET TO THE WESTERLY LINE OF SAID SECTION 19, (SAID LINE SO BEING THE EASTERLY LINE OF SAID SECTION 24); THENCE CONTINUE S88°47'25"W A DISTANCE OF 2689.55 FEET TO THE APPROXIMATE CENTERLINE OF HORSHESHO CANAL AND TO THE END OF THIS CENTERLINE.

DIAGONAL CANAL

COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 30 AND RUN N00°32'02"W, ALONG THE EASTERLY LINE OF SAID SECTION 30, A DISTANCE OF 1237.53 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE S53°33'15"W A DISTANCE OF 863.42 FEET; THENCE S74°43'17"W A DISTANCE OF 1413.43 FEET TO THE APPROXIMATE CENTERLINE OF UNIT 1 AND 2 CANAL AND TO THE END OF THIS CENTERLINE.

HORSESHOE CANAL

COMMENCE AT THE NORTHWEST CORNER OF SAID SECTION 14 AND RUN N89°54'00"E, ALONG THE
NORTHERLY LINE OF SAID SECTION 14, A DISTANCE OF 51.59 FEET; THENCE N00°02'20"W A DISTANCE
OF 18.83 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE
S47°23'08"E A DISTANCE OF 423.10 FEET; THENCE S44°48'00"E A DISTANCE OF 5313.13 FEET; THENCE
S54°54'25"E A DISTANCE OF 234.13 FEET; THENCE S62°23'40"E A DISTANCE OF 1209.15 FEET; THENCE
S68°56'00"E A DISTANCE OF 145.45 FEET; THENCE S61°44'40"E A DISTANCE OF 1276.03 FEET; THENCE
S44°54'00"E A DISTANCE OF 231.38 FEET; THENCE S32°08'54"E A DISTANCE OF 1184.54 FEET; THENCE
S04°03'07"E A DISTANCE OF 2235.81 FEET TO THE APPROXIMATE CENTERLINE OF 2 MILE CANAL AND TO
THE END OF THIS CENTERLINE.

SILO CANAL

COMMENCE AT THE NORTHWEST CORNER OF SAID SECTION 25 AND RUN S00°06'44"E, ALONG THE WESTERLY LINE OF SAID SECTION 25, A DISTANCE OF 145.98 FEET; THENCE S89°25'58"W A DISTANCE OF 70.14 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE S00°17'43"E A DISTANCE OF 5259.53 FEET TO THE SOUTHERLY LINE OF SAID SECTION 25, (SAID LINE ALSO BEING THE NORTHERLY LINE OF SAID SECTION 36); THENCE CONTINUE S00°17'43"E A DISTANCE OF 4284.25 FEET TO THE APPROXIMATE CENTERLINE OF 7 MILE CANAL AND TO THE END OF THIS CENTERLINE.

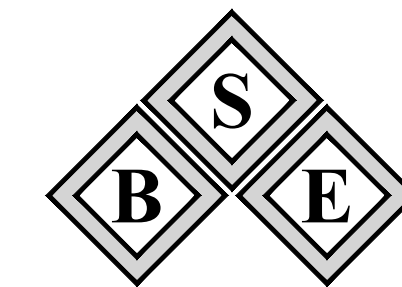
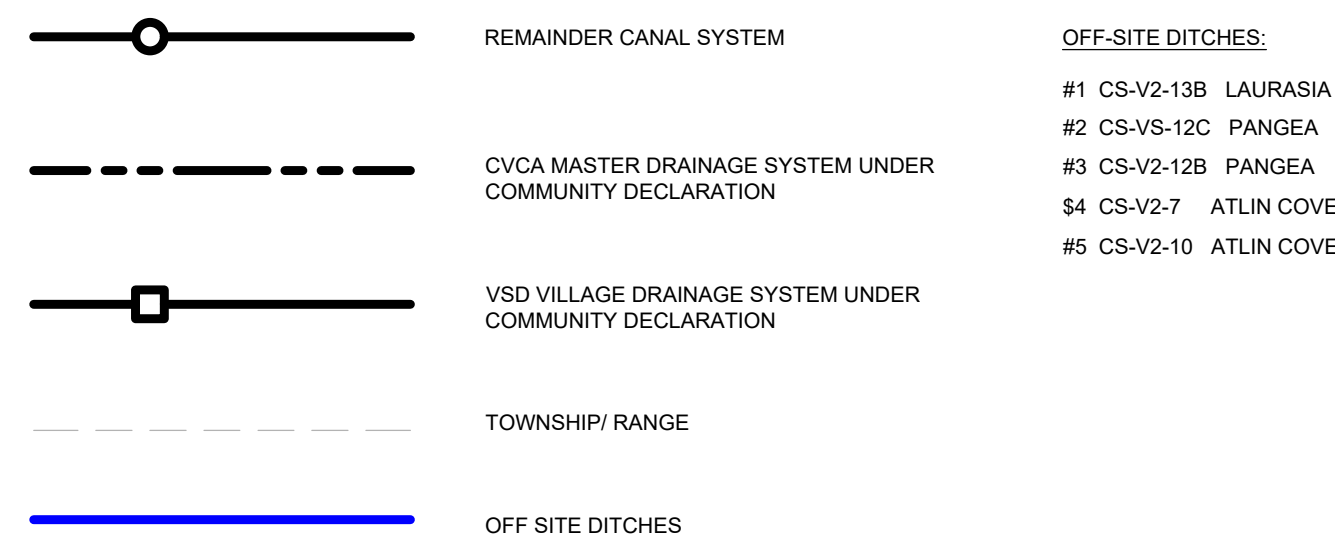
SIX MILE DIVERSION CANAL

COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 36 AND RUN N00°32'31"W, ALONG THE EASTERLY LINE OF SAID SECTION 36, A DISTANCE OF 2818.04 FEET, THENCE N89°27'29"E A DISTANCE OF 2094.28 FEET TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE, THENCE S17°31'1"E A DISTANCE OF 67.50 FEET, THENCE S55°08'15"E A DISTANCE OF 409.17 FEET, THENCE S47°44'48"E A DISTANCE OF 43.31 FEET, THENCE S31°23'28"E A DISTANCE OF 46.62 FEET, THENCE S26°17'48"E A DISTANCE OF 346.99 FEET, THENCE S26°37'14"E A DISTANCE OF 455.44 FEET, THENCE S28°55'34"E A DISTANCE OF 74.31 FEET, THENCE S50°24'49"E A DISTANCE OF 41.91 FEET, THENCE S53°02'47"E A DISTANCE OF 108.18 FEET, THENCE S53°57'52"E A DISTANCE OF 150.15 FEET, THENCE S49°31'10"E A DISTANCE OF 61.30 FEET, THENCE S23°58'38"E A DISTANCE OF 57.37 FEET, THENCE S23°24'51"E A DISTANCE OF 726.97 FEET, THENCE S23°04'59"E A DISTANCE OF 745.96 FEET TO THE SOUTHERLY LINE OF SAID SECTION 36, (SAID LINE ALSO BEING THE NORTHERLY LINE OF SAID SECTION 1), THENCE CONTINUE S23°04'59"E A DISTANCE OF 154.04 FEET, THENCE S23°47'29"E A DISTANCE OF 550.95 FEET, THENCE S33°19'45"E A DISTANCE OF 166.74 FEET, THENCE S40°07'14"E A DISTANCE OF 197.81 FEET, THENCE S38°33'24"E A DISTANCE OF 849.79 FEET, THENCE S40°57'39"E A DISTANCE OF 658.53, THENCE S41°06'19"E A DISTANCE OF 98.53 FEET TO THE EASTERLY LINE OF SAID SECTION 1, (SAID LINE ALSO BEING THE WESTERLY LINE OF SAID SECTION 6), THENCE CONTINUE S41°06'19"E A DISTANCE OF 1212.44 FEET TO THE APPROXIMATE CENTERLINE OF 6 MILE CANAL AND TO THE END OF THIS CENTERLINE.

UNIT 1 AND 2 CANAL

COMMENCE AT THE NORTHWEST CORNER OF SAID SECTION 30 AND RUN N89°21'55"E, ALONG THE
NORTHERLY LINE OF SAID SECTION 30, A DISTANCE OF 2647.96; THENCE S00°28'22"E A DISTANCE OF
107.55 TO THE POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE S07°40'03"E
A DISTANCE OF 4941.63 FEET; THENCE S74°43'17"W A DISTANCE OF 54.68 FEET; THENCE S69°35'08"W
A DISTANCE OF 910.99 FEET TO THE SOUTHERLY LINE OF SAID SECTION 30, (SAID LINE ALSO BEING THE
NORTHERLY LINE OF SAID SECTION 31); THENCE CONTINUE S69°35'08"W A DISTANCE OF 279.32 FEET;
THENCE S62°55'40"W A DISTANCE OF 127.11 FEET; THENCE S04°12'28"E A DISTANCE OF 1244.76 FEET TO
THE APPROXIMATE CENTERLINE OF 7 MILE CANAL AND TO THE END OF THIS CENTERLINE.

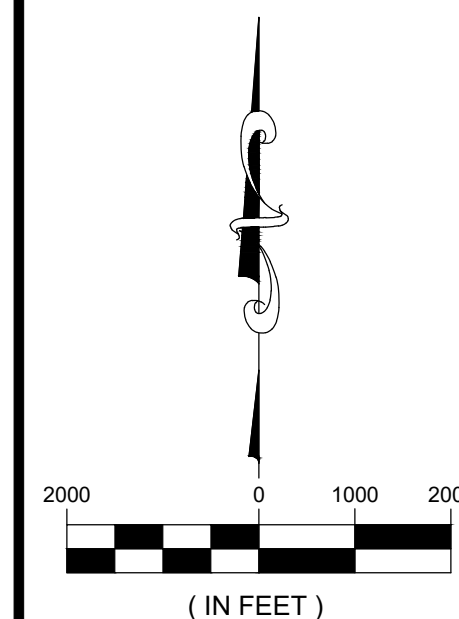
LINETYPE LEGEND



312 SOUTH HARBOR CITY BOULEVARD, SUITE 4
MELBOURNE, FLORIDA 32901
PHONE: (321) 725-3674 FAX: (321) 723-1159
CERTIFICATE OF PROFESSIONAL ENGINEERS
BUSINESS AUTHORIZATION: 4905
CERTIFICATE OF LAND SURVEYING
BUSINESS AUTHORIZATION: LB0004905

SCOTT M. GLAUBITZ, P.E. & P.L.S.
STATE OF FLORIDA, No. 33659 No. 4151

HASSAN A. KAMAL, P.E.
STATE OF FLORIDA, No. 41951



		
		
		
		
	REVISED 2 MILE CANAL DESCRIPTION	04/02/
	REVISED 2 MILE	7/15/0
	REVISED 8 MILE CANAL DESCRIPTION	11/11/
	REVISED 2 MILE CANAL DESCRIPTION	07/28/
	REVISED 7 MILE CANAL DESCRIPTION	02/13/
	DATE:	08/07/
	DESIGN/DRAWN:	HAK/K

PROJECT TITLE

**COCOA RANCH
WEST**

SHEET TITLE

CANAL SYSTEM MAINTNANCE EXHIBIT

PROJECT NO.

10658

DRAWING NO.

10658 202 002

SHEET

1 of 2



SCOTT M. GLAUBITZ, P.E. & P.L.S.
STATE OF FLORIDA, No. 33659 No. 41

THAT CERTAIN PARCEL OF LAND DESCRIBED AS "SEVEN MILE CANAL," RECORDED IN OFFICIAL RECORD BOOKS 3249, PAGE 603, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, **LESS AND EXCEPT** THAT PART LYING WEST OF THE WEST LINED ACCESS RIGHT-OF-WAY OF INTERSTATE 95 (STATE ROAD NO. 9) ACCORDING TO THE RIGHT-OF-WAY MAP THEREOF DEPICTED ON FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP SECTION NO. 70220, FINANCIAL PROJECT NO. 428238-1 AND EAST OF THE EAST RIGHT-OF-WAY LINE OF STADIUM PARKWAY AS DESCRIBED IN OFFICIAL RECORDS BOOK 3417, PAGE 3719, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA;

PARCEL A:
A PARCEL OF LAND LOCATED IN SECTION 33, TOWNSHIP 26 SOUTH, RANGE 36 EAST, BREVARD COUNTY, FLORIDA, AND
BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL B:
A PARCEL OF LAND LOCATED IN SECTION 33, TOWNSHIP 26 SOUTH, RANGE 36 EAST, BREVARD COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL C:
A PARCEL OF LAND LOCATED IN SECTION 33, TOWNSHIP 26 SOUTH, RANGE 36 EAST, BREVARD COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL D:

A PARCEL OF LAND LOCATED IN SECTION 33, TOWNSHIP 26 SOUTH, RANGE 36 EAST, BREVARD COUNTY, FLORIDA, AND

S88°00'40"E ALONG THE SOUTH RIGHT-OF-WAY OF SAID VIERA BOULEVARD, A DISTANCE OF 588.39 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREIN DESCRIBED; THENCE S88°00'40" E CONTINUING ALONG SAID SOUTH RIGHT-OF-WAY, A DISTANCE OF 110.09 FEET TO A CURVE OF CURVE; THENCE ALONG THE ARC OF SAID CURVE, (SAID CURVE

PARCEL E:

BEGIN AT THE SOUTHWEST CORNER OF VIERA BOULEVARD ACCORDING TO THE PLAT OF VIERA BOULEVARD EXTENSION, AS RECORDED IN PLAT BOOK 57, PAGE 40, OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA AND RUN S88°00'40"E ALONG THE SOUTH RIGHT-OF-WAY OF SAID VIERA BOULEVARD, A DISTANCE OF 588.39 FEET TO THE BEGINNING OF A

EIGHT MILE CANAL

SEGMENT 1 - BEGIN AT A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF INTERSTATE 95 AS SHOWN
THE STATE OF FLORIDA, STATE ROAD DEPARTMENT RIGHT-OF-WAY MAP, STATE ROAD NUMBER 9 (1-95)

TOGETHER WITH SEGMENT 2 - THE NORTHERN 100 FEET OF TRACT G PER THE PLAT OF ADELAIDE PHASE 1 AS RECORDED IN PLAT BOOK 61, PAGE 70, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

THAT PORTION OF SECTIONS 8, 9, 10, 11, 12, 13, 14 AND 15, TOWNSHIP 26 SOUTH, RANGE 35 EAST, AND THAT PORTION OF SECTIONS 7, 8, 17 AND 18, TOWNSHIP 26 SOUTH, RANGE 36 EAST, ALL LYING WITHIN BREVARD COUNTY, FLORIDA, SAID PORTION BEING AN EASEMENT FOR DRAINAGE PURPOSES WITH THE EASEMENT BEING 100 FEET IN WIDTH AND THE CENTERLINE BEING DESCRIBED AS FOLLOWS:

BEGIN AT A POINT IN THE CENTERLINE OF AN EXISTING CANAL, SAID POINT BEING APPROXIMATELY 500 FEET WEST OF THE SOUTHEAST CORNER OF SAID SECTION 8 (AS MEASURED ALONG THE SOUTH LINE THEREOF) AND APPROXIMATELY 200 FEET NORTH OF THE SOUTH LINE THEREOF; RUN THENCE WESTERLY, ALONG THE CENTERLINE OF SAID EXISTING CANAL THROUGH SECTION 8, INTO AND THROUGH SECTIONS 7 AND 18, SAID TOWNSHIP 26 SOUTH, RANGE 36 EAST, AND CONTINUING WESTERLY THROUGH SECTIONS 12, 13, 14, 10 AND 15, TOWNSHIP 26 SOUTH, RANGE 35 EAST, TO A POINT IN SAID CENTERLINE OF EXISTING CANAL THAT IS APPROXIMATELY 3,500 FEET WEST OF THE EAST LINE OF SAID SECTION 10 AND APPROXIMATELY ON THE SOUTH LINE OF SAME; THENCE RUN NORTHWESTERLY ALONG THE CENTERLINE OF SAID EXISTING CANAL THROUGH SAID SECTION 10 AND INTO THE INTERSECTION OF SAID SECTION 10 AND SECTION 9, SAID TOWNSHIP 26 SOUTH, RANGE 35 EAST, 800 FEET NORTH OF THE SOUTHEAST CORNER THEREOF (AS MEASURED ALONG THE EAST LINE THEREOF) AND EXTING SAID SECTION 9 AT A POINT APPROXIMATELY 2,100 FEET SOUTH OF THE NORTHWEST CORNER THEREOF (AS MEASURED ALONG THE WEST LINE THEREOF) AND CONTINUING NORTHWESTERLY ALONG SAID CENTERLINE INTO AND THROUGH SECTION 8 TO ITS INTERSECTION WITH THE WESTERLY BOUNDARY OF LANDS OWNED BY DUDA LANDS, INC., SAID WESTERLY BOUNDARY ALSO BEING THE COMMON BOUNDARY WITH THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT LANDS, AND THE TERMINATION OF THE EXISTING CENTERLINE HEREIN DESCRIBED.

LESS AND EXCEPT THOSE PORTIONS OF THE EASEMENT LOCATED EASTERLY OF THE WEST LINE OF THE PLAT OF HERITAGE ISLE - PHASE 1 AS RECORDED IN PLAT BOOK 50, PAGE 61 OF THE PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

THAT PORTION OF SECTIONS 4, 5 AND 6, TOWNSHIP 26 SOUTH, RANGE 36 EAST AND THAT PORTION OF SECTIONS 1, 2, 3, 4 AND 5, TOWNSHIP 26 SOUTH, RANGE 35 EAST, BREVARD COUNTY, FLORIDA, SAID

PORTION BEING EASEMENT FOR DRAINAGE PURPOSES WITH THE EASEMENT BEING OF VARYING WIDTH BEING DESCRIBED AS FOLLOWS:

STATE OF FLORIDA, STATE ROAD DEPARTMENT RIGHT-OF-WAY MAP, STATE ROAD NUMBER 9 (I-95)
SECTION 70220-2408, DATE OF 1963, SAID POINT BEING PERPENDICULAR TO THE CENTERLINE OF AN 8'
X 7' BOX CULVERT AT STATION 1682+90, AS SHOWN ON THE STATE OF FLORIDA, STATE ROAD
DEPARTMENT DRAINAGE MAP, PROJECT NUMBER I-95 (31117), STATE JOB NUMBER 70220-3408, SHEET
NUMBER 2, AND RUN THROUGH TRACT 4, THE 40 FOOT WIDE PRIVATE DRAINAGE EASEMENT WITHIN
TRACT A, AND TRACT C, ALL OF THE PLAT OF VIERA REGIONAL PARK AS RECORDED IN PLAT BOOK 52,
PAGE 91, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA.

SEGMENT 2
A 100 FOOT WIDE STRIP OF LAND LYING 50 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED

CENTERLINE: _____

COMMENCE AT THE SOUTHWEST CORNER OF TRACT C OF SAID PLAT OF VIERA REGIONAL PARK, AND RUN NORTHERLY ALONG THE CURVED WEST LINE OF SAID TRACT C, ALSO BEING THE EAST LINE OF TRACT E OF THE PLAT OF STADIUM ASD AS RECORDED IN PLAT BOOK 54, PAGE 15, PUBLIC RECORDS OF BREVARD COUNTY, FLORIDA, (SAID CURVE BEING CURVED CONCAVE TO THE WEST AND HAVING A RADIUS OF 3430.84 FEET, A CENTRAL ANGLE OF 177°40', A CHORD LENGTH OF 77.51 FEET AND A CHORD BEARING OF N14°43'38"W), A DISTANCE OF 77.51 FEET TO POINT OF BEGINNING OF THE HEREIN DESCRIBED CENTERLINE; THENCE DEPARTING SAID EAST LINE S89°11'20"W, PARALLEL TO AND 50 FEET SOUTH OF (AS MEASURED PERPENDICULARLY) THE SOUTH LINE OF TRACT A AND LOT 1 OF SAID PLAT OF STADIUM ASD, 2478.75 FEET TO A POINT Lying ON THE EAST RIGHT-OF-WAY LINE OF STADIUM (THE RIGHT-OF-WAY LINE FOR WIDE PUBLIC RIGHT-OF-WAY AS DESCRIBED IN TR.B 3417, PAGE 319); THENCE DEPARTING SAID RIGHT-OF-WAY LINE S84°38'35"W, 1357.83 FEET, THENCE N77°49'49"W, 239.89 FEET; THENCE S89°11'20"W, 1012.47 FEET; THENCE N77°50'40"W, 520.21 FEET; THENCE S62°10'12"W, 3341.19 FEET; THENCE S80°06'53"W, 520.77 FEET; THENCE S52°56'31"W, 123.61 FEET; THENCE S62°10'12"W, 301.51'33'25", 601.43 FEET; THENCE S89°34'33"W, 643.30 FEET; THENCE S48°27'33", 301.87 FEET; THENCE S89°26'25"W, 146.40 FEET TO A POINT ON THE WEST LINE OF SECTION 5, TOWNSHIP 26 SOUTH RANGE 36 EAST THAT IS APPROXIMATELY 2,300 FEET NORTHERLY OF THE SOUTHWEST CORNER OF SAID SECTION 5 (AS MEASURED ALONG THE WEST LINE THEREOF), SIDE LINES TO BE LENGTHENED OR SHORTENED TO INTERSECT WITH THE WEST LINE OF SAID TRACT C AND THE WEST LINE OF SAID SECTION 5.

SEGMENT 3
A 100 FOOT WIDE STRIP OF LAND LYING 50 ON EACH SIDE OF THE CENTERLINE OF AN EXISTING CANAL

AND THROUGH SECTION 6, TOWNSHIP 26 SOUTH, RANGE 36 EAST, AND CONTINUING WESTERLY INTO AND THROUGH SECTIONS 1 AND 2, TOWNSHIP 26 SOUTH, RANGE 36 EAST, TO A POINT THAT IS APPROXIMATELY 2,000 FEET NORTHERLY OF THE SOUTHWEST CORNER OF SECTION 2 (AS MEASURED ALONG THE WEST LINE THEREOF) AND APPROXIMATELY 1,300 FEET EASTERLY OF THE WEST LINE OF SAID SECTION 2, THENCE RUN SOUTHWESTERLY CONTINUING ALONG THE CENTERLINE OF SAID EXISTING CANAL THROUGH SAID SECTION 2 AND INTO SECTION 3 TO A POINT APPROXIMATELY 1,200 FEET EAST OF THE SOUTHWEST CORNER OF SAID SECTION 3 (AS MEASURED ALONG THE SOUTH LINE THEREOF) AND APPROXIMATELY 1,000 FEET NORTHERLY OF THE SOUTH LINE OF SAID SECTION 3, THENCE RUN WESTERLY TO THE WESTERLY BOUNDARY OF SAID EXISTING CANAL THROUGH SAID SECTIONS 3, INTO AND THROUGH SECTIONS 4 AND 5, ALL IN TOWNSHIP 26 SOUTH, RANGE 35 EAST, TO ITS INTERSECTION WITH THE WESTERLY BOUNDARY OF LANDS OWNED BY DUDA LANDS, INC., (SAID WESTERLY BOUNDARY ALSO BEING THE COMMON BOUNDARY WITH THE ST. JOHNS RIVER WATER MANAGEMENT DISTRICT LANDS), AND THE TERMINATION OF THE EXISTING CENTERLINE HEREIN DESCRIBED SIDE LINES TO BE LENGTHENED OR SHORTENED TO INTERSECT WITH SAID WESTERLY DUDA LANDS, INC. BOUNDARY AND THE EAST LINE OF SAID SECTION 6.

SHEET

2 of 2



APPENDIX B

2 MILE CANAL

Viera Stewardship District Canal Inspection Report

2 Mile Canal



Date July 8, 2025
B.S.E. #11198.14



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2 Mile Canal



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2 Mile Canal



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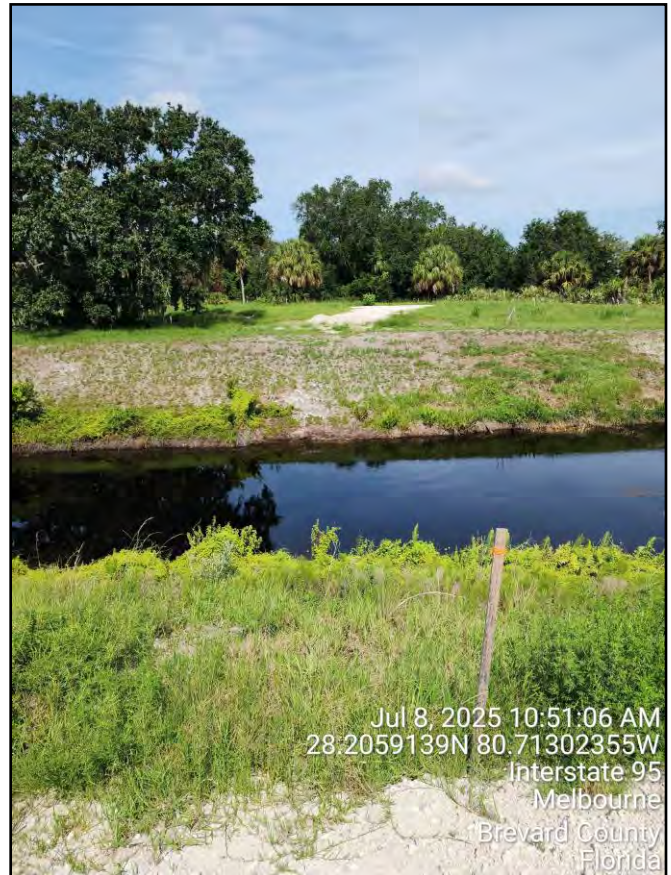
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2 Mile Canal



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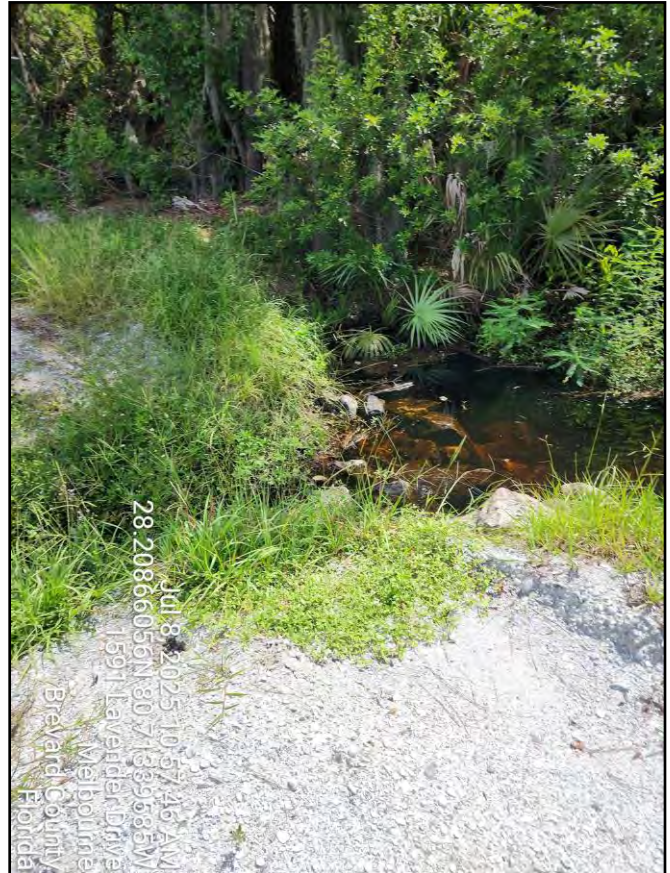
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2 Mile Canal



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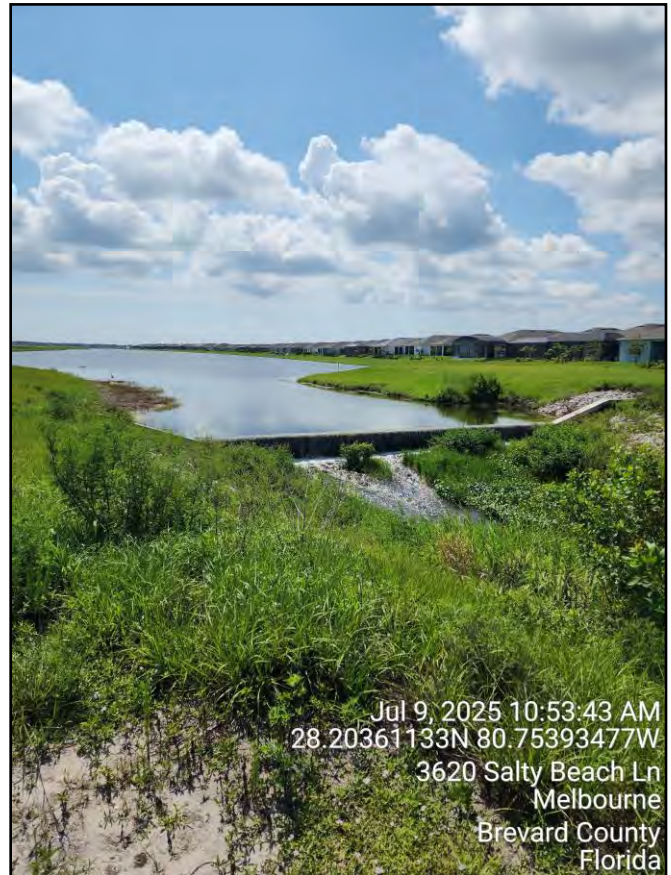
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2 Mile Canal



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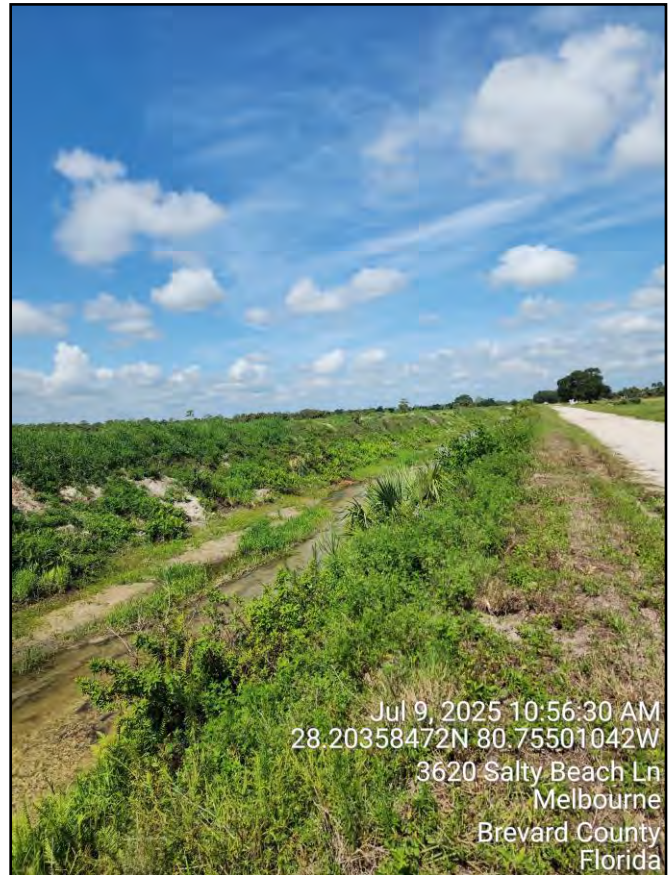
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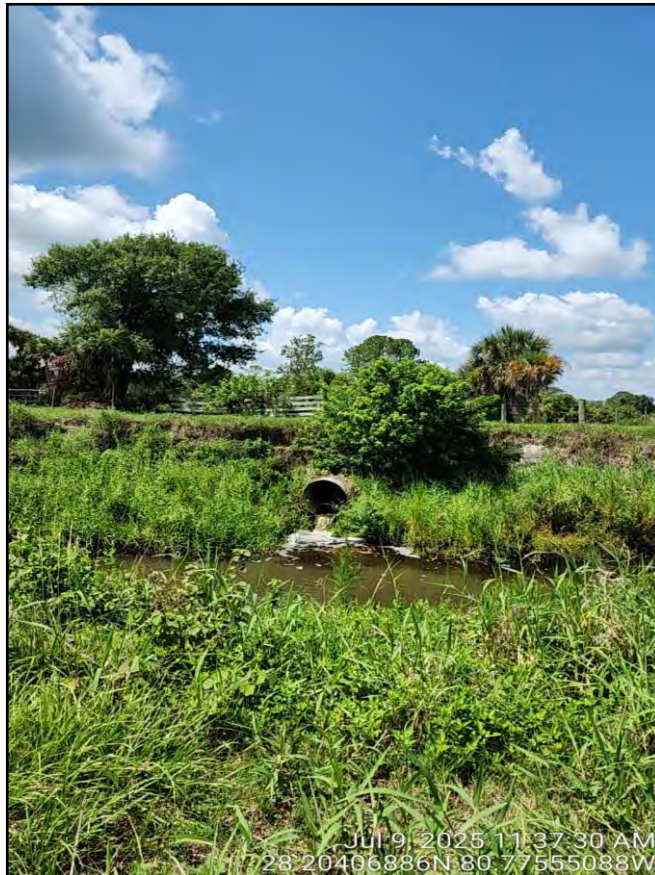
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2 Mile Canal



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APPENDIX C

3 MILE CANAL

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3 Mile Canal



Date July 11, 2025

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APPENDIX D

4 MILE CANAL

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4 Mile Canal



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4 Mile Canal



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4 Mile Canal



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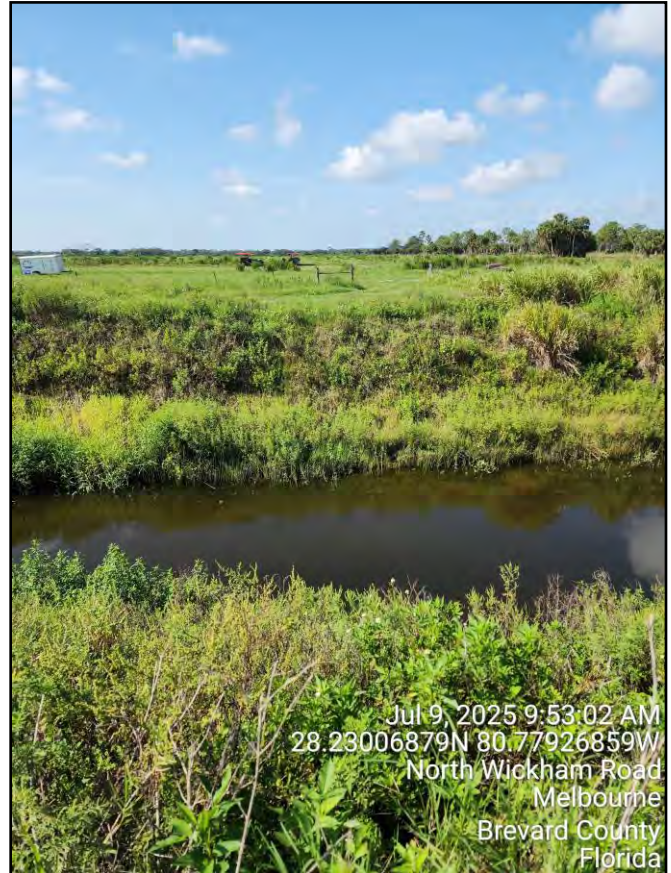
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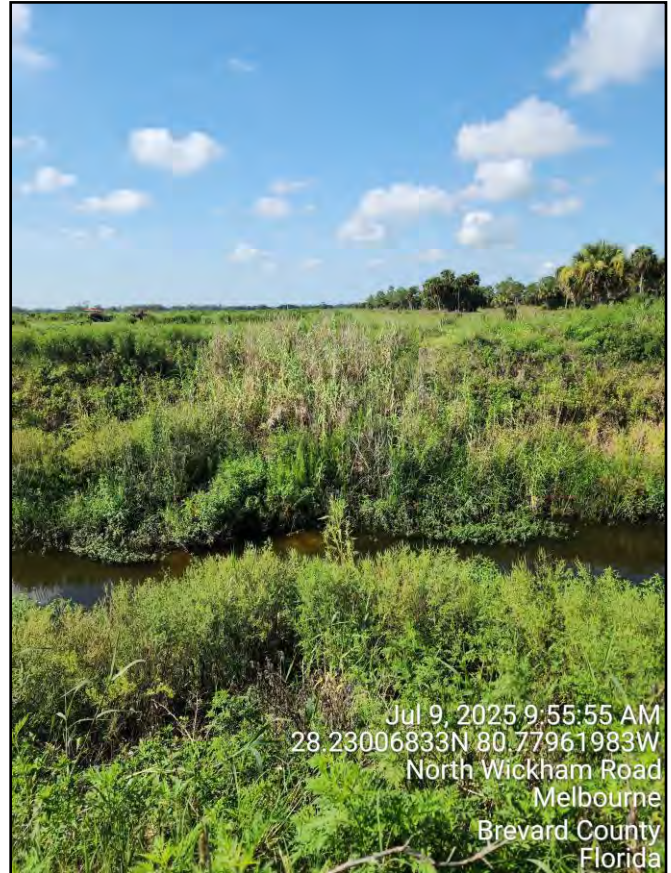
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4 Mile Canal



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4 Mile Canal



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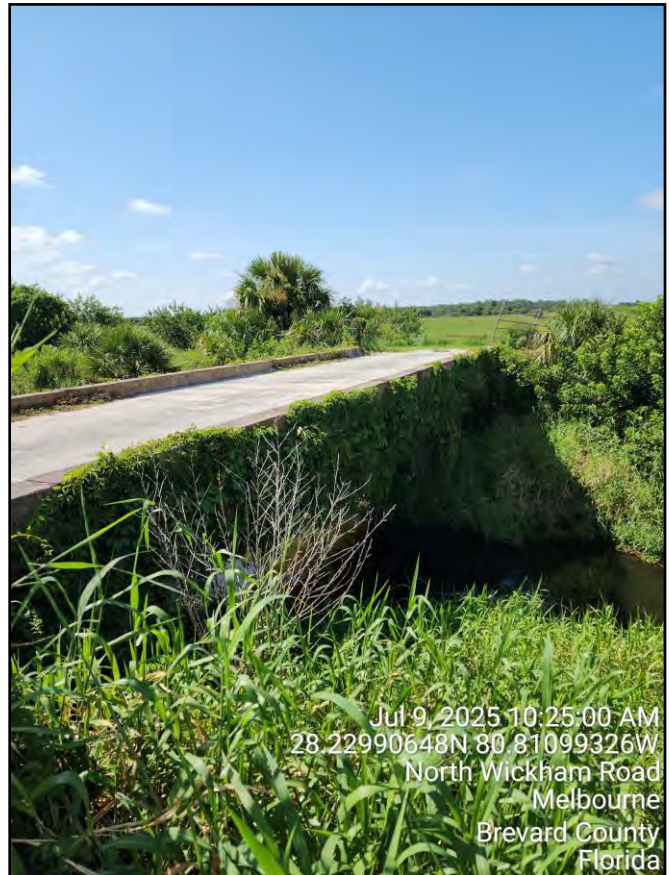
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4 Mile Canal



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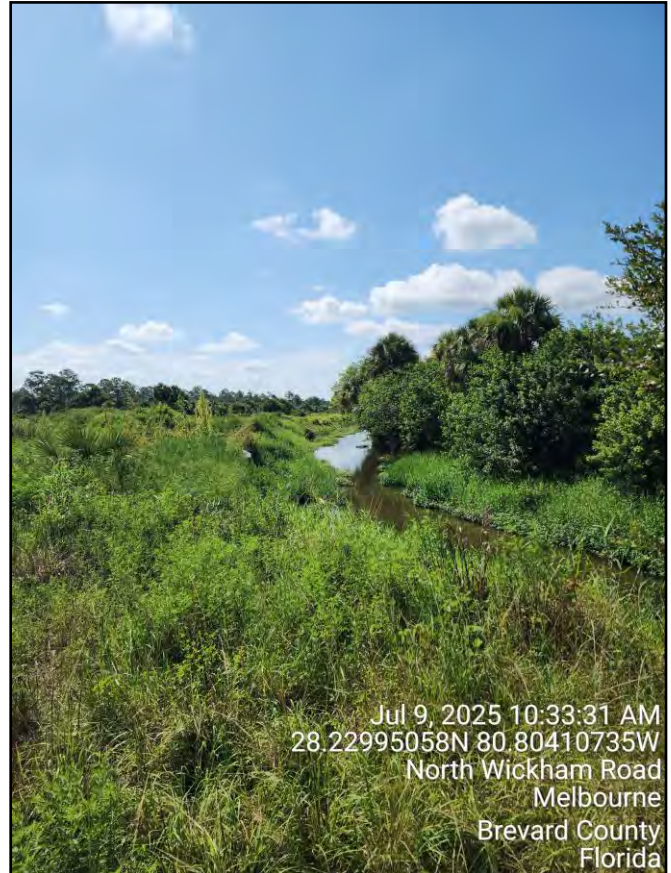
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4 Mile Canal



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APPENDIX E

4 MILE CANAL – HORSESHOE

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4 Mile Canal - Horseshoe



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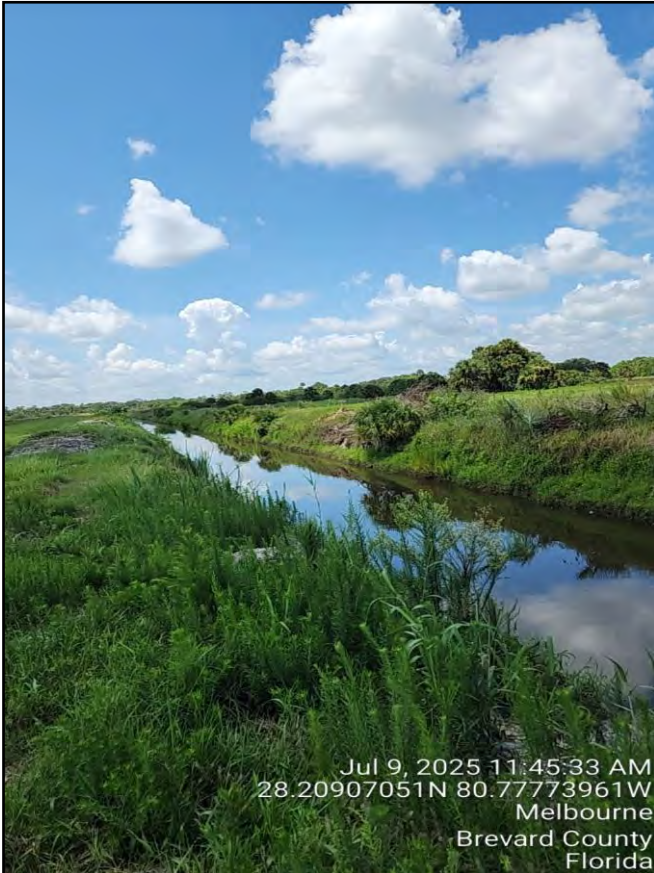
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4 Mile Canal - Horseshoe



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4 Mile Canal - Horseshoe



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4 Mile Canal - Horseshoe



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APPENDIX F

6 MILE CANAL

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6 Mile Canal



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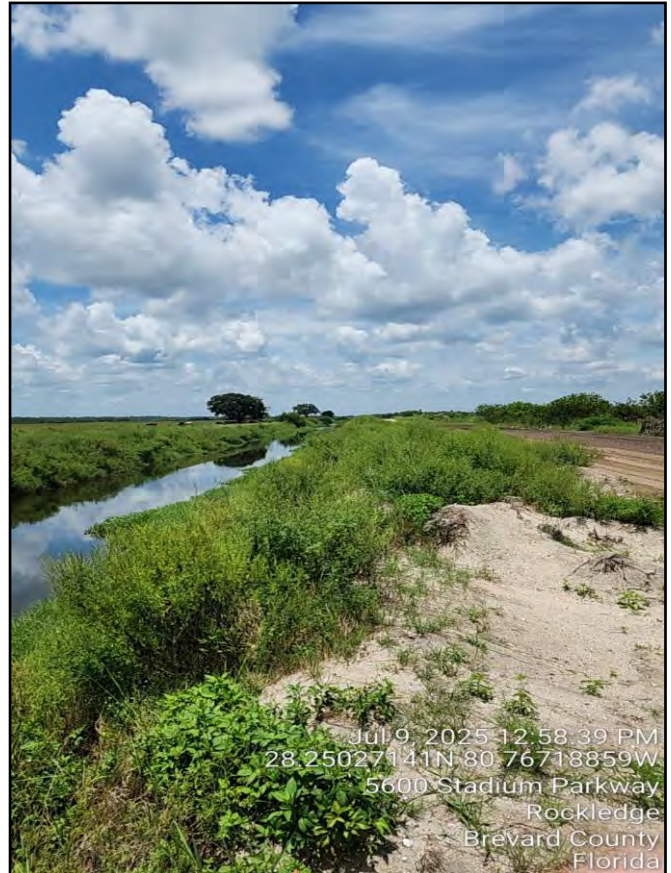
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6 Mile Canal



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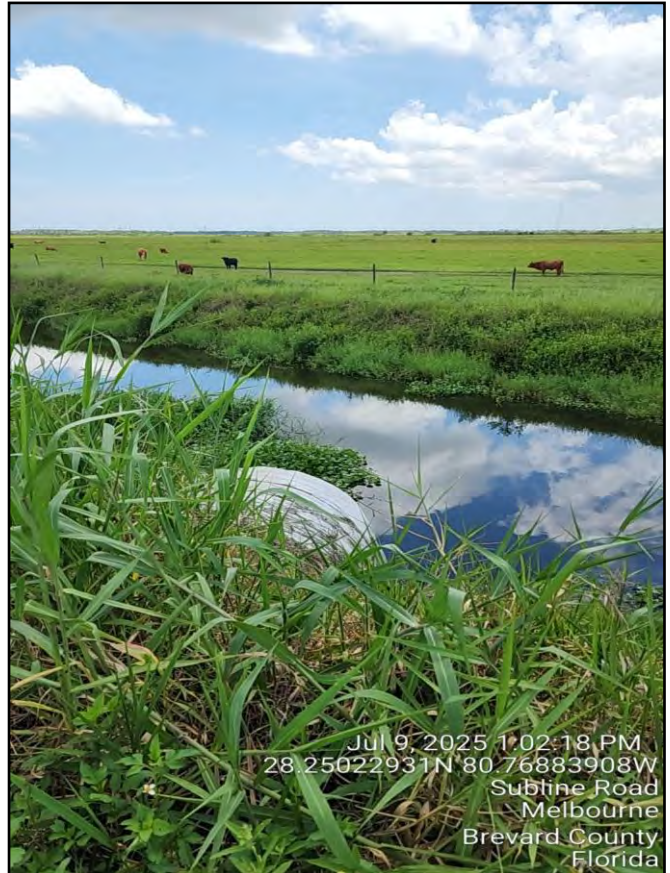
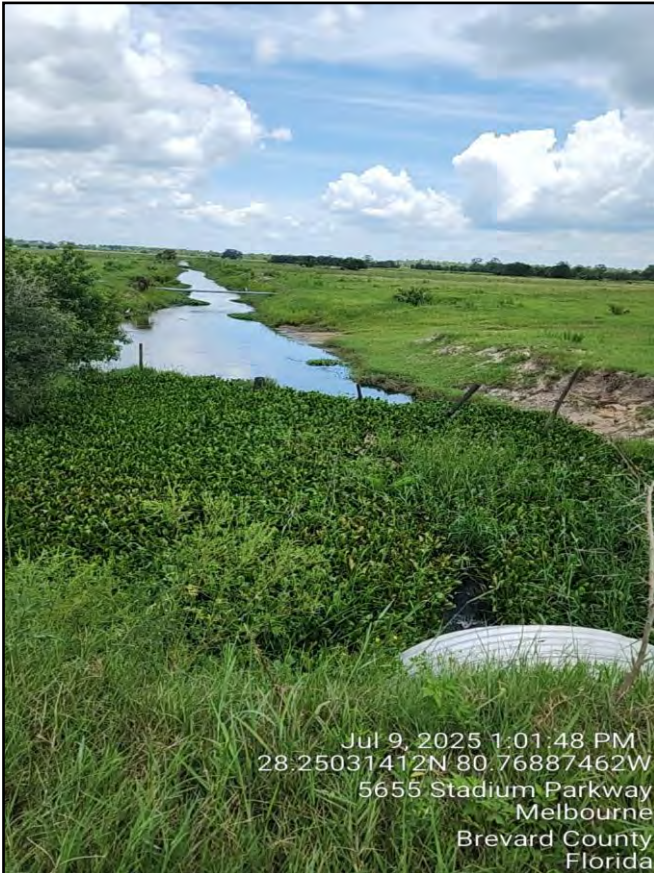
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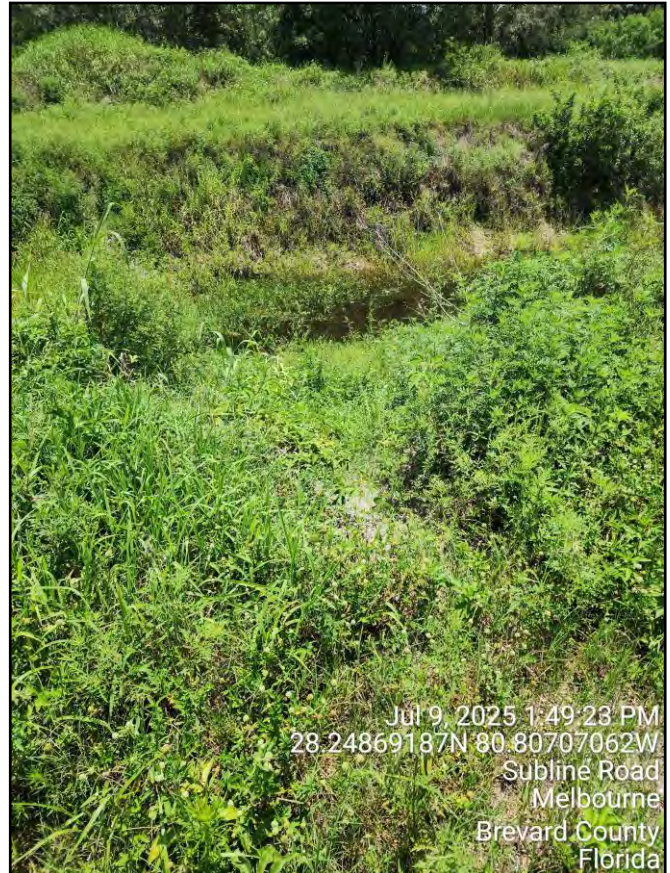
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6 Mile Canal



Jul 9, 2025 1:54:19 PM



Jul 9, 2025 1:56:36 PM
28.24765383N 80.81296172W
1160 Rockledge Boulevard
Rockledge
Brevard County
Florida

Date July 9, 2025

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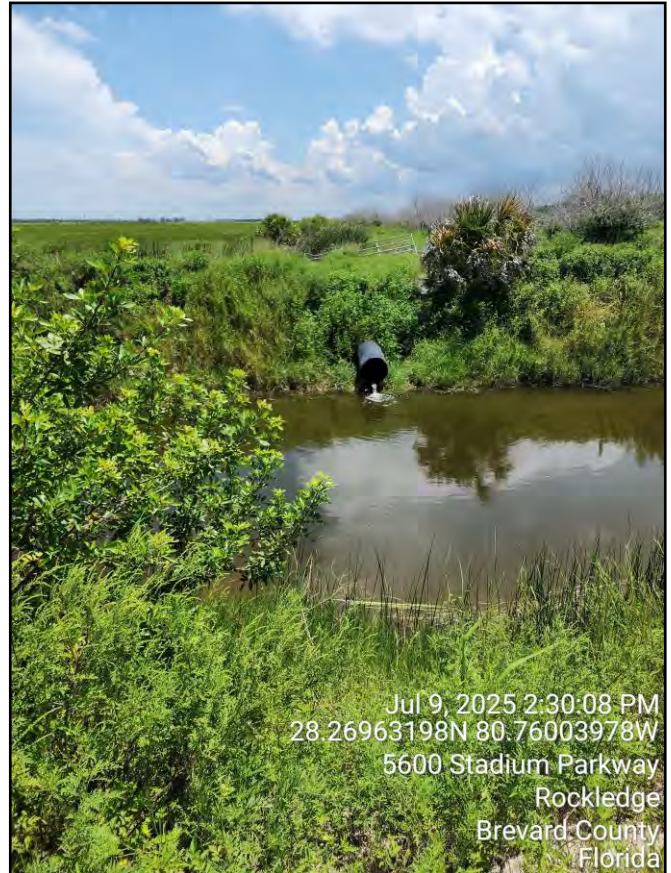


APPENDIX G

7 MILE CANAL

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7 Mile Canal



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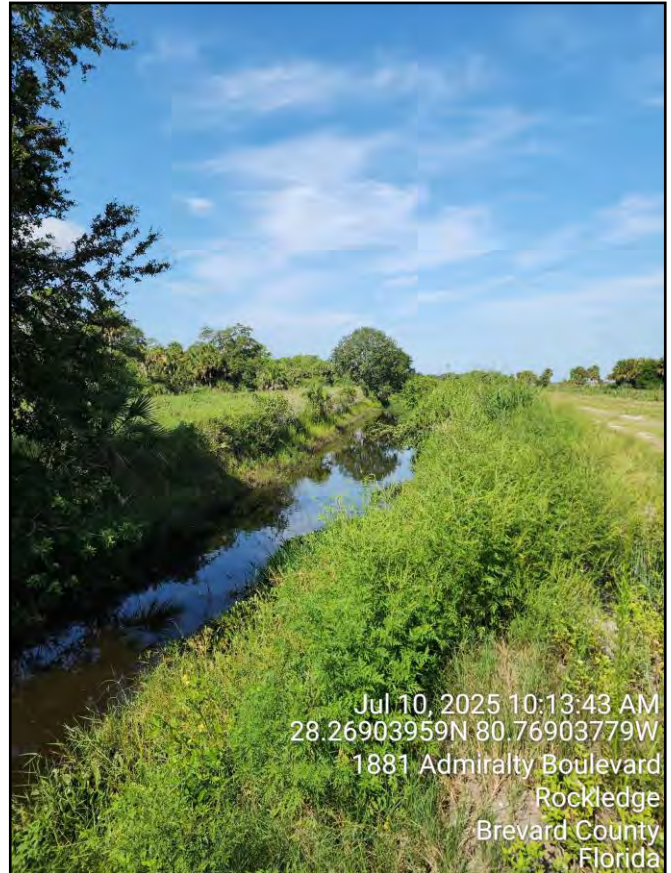
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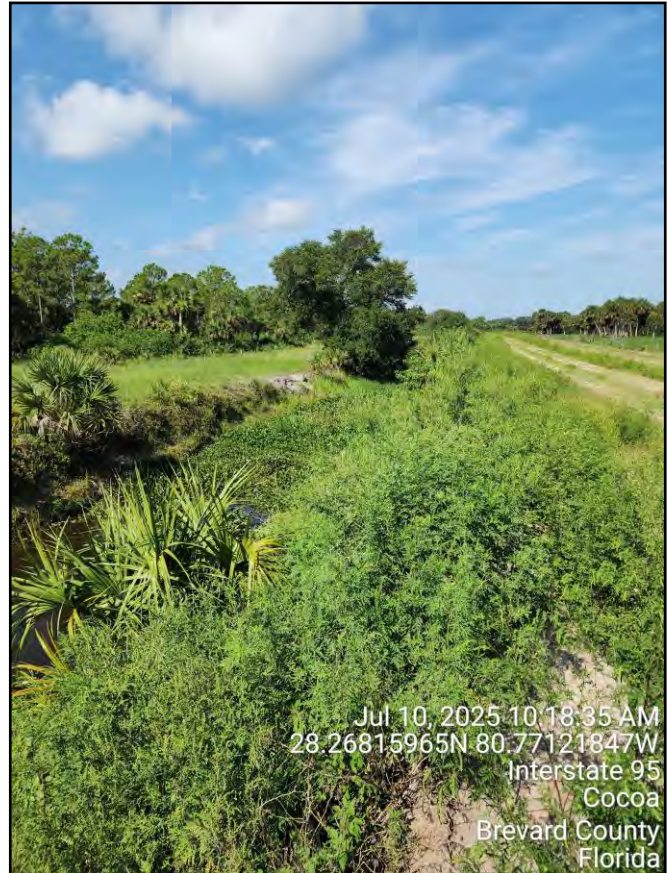
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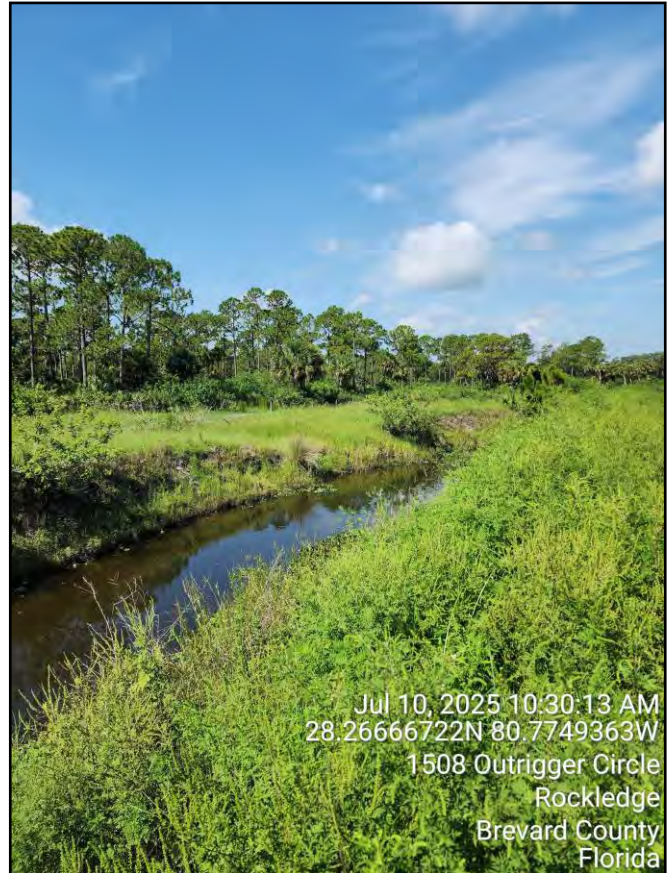
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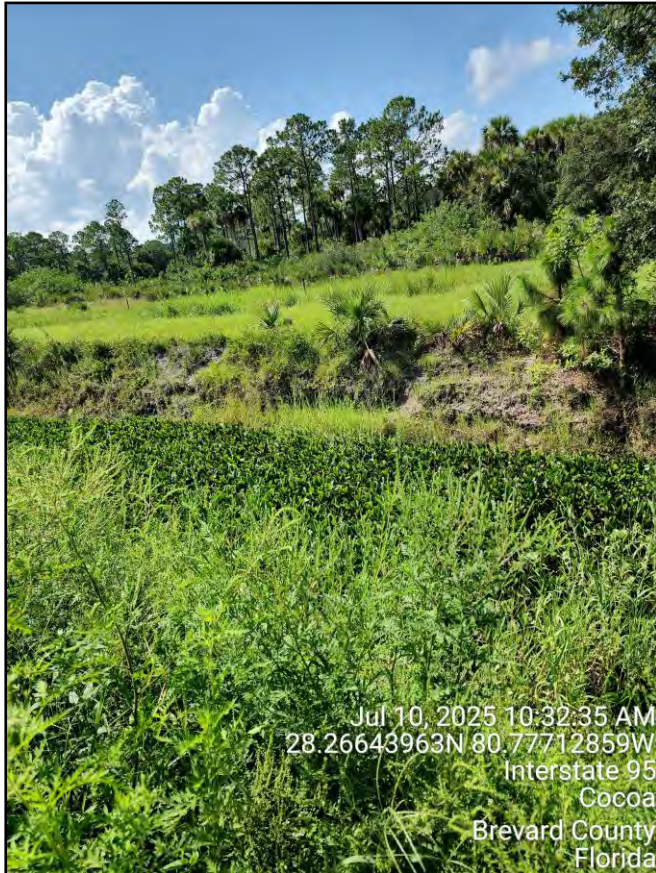
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Viera Stewardship District Canal Inspection Report

7 Mile Canal



Date July 10, 2025

B.S.E. #11198.14



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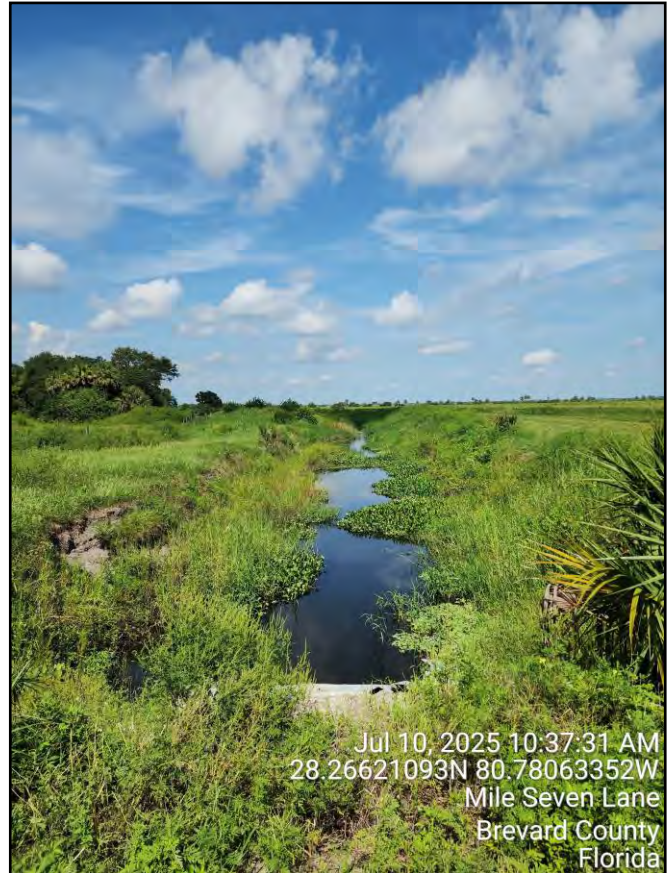
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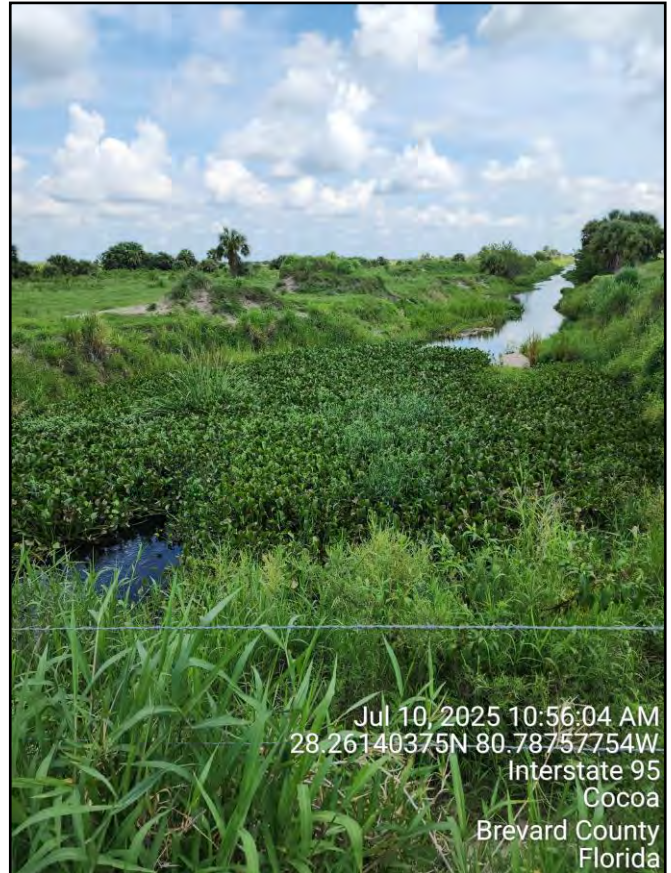
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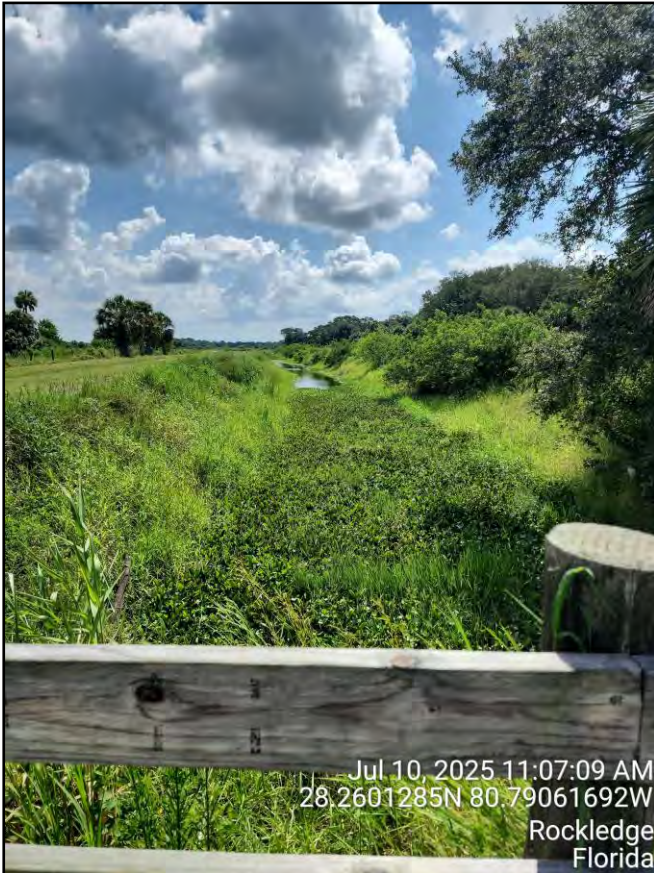
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APPENDIX H

8 MILE CANAL

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8 Mile Canal



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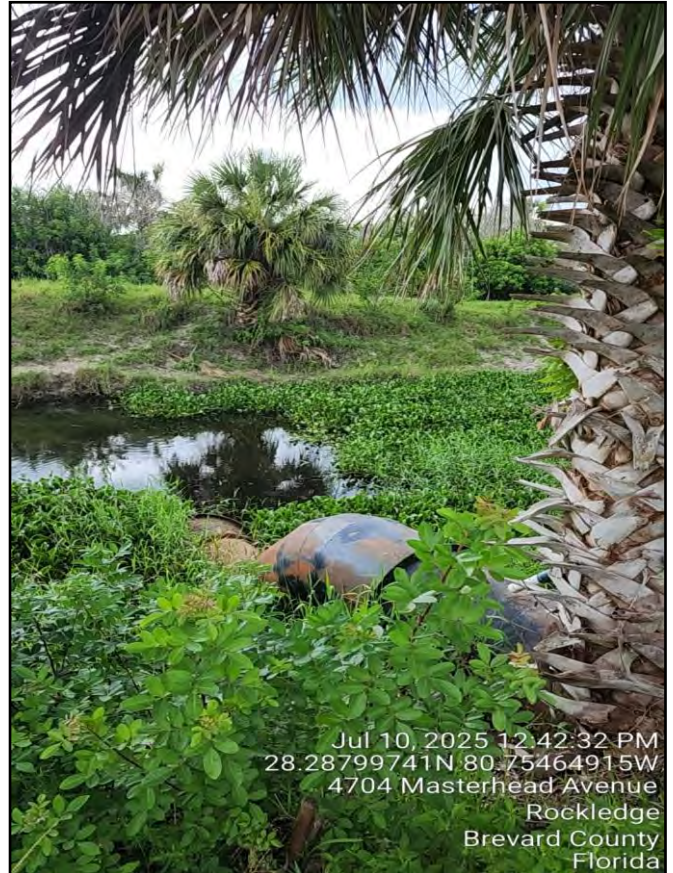
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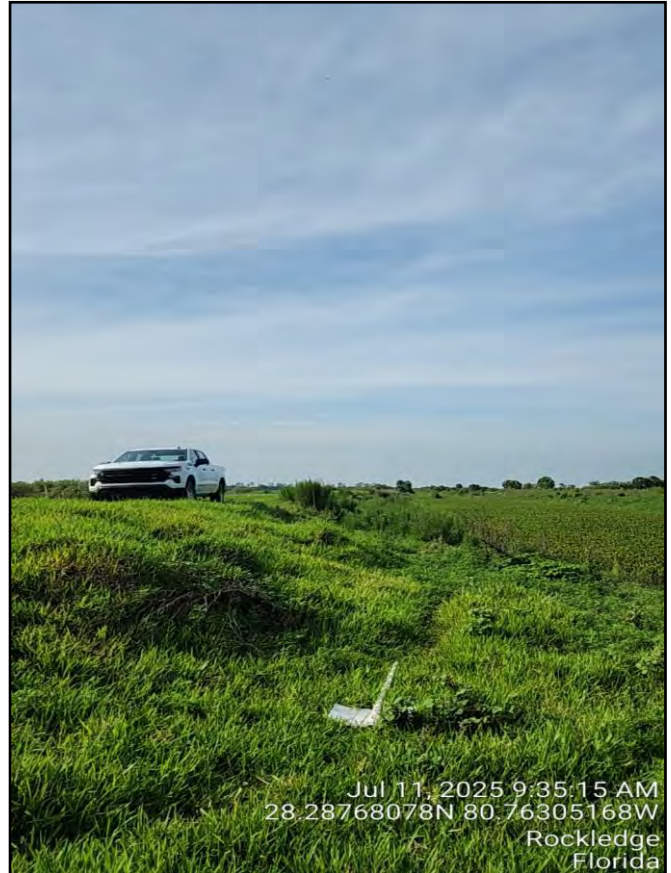
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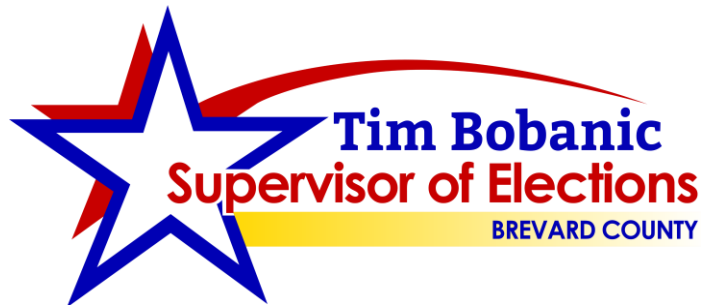
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**VIERA
STEWARDSHIP DISTRICT**

**STAFF
REPORTS
E**



April 20, 2026

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

RE: Cypress Bay West Community Development District
Emerald Lakes Community Development District
Lakes at Cocoa Grove Community Development District
Malabar Springs Community Development District
PBR Community Development District
Sun terra Lakes Community Development District
Viera Stewardship District
Windward Preserve Community Development District

Dear Ms. Gillyard:

I am writing in response to your request of April 4, 2026, for the number of registered voters within the aforementioned communities.

Please be advised our records indicate the number of registered voters as of April 15, 2026, are as follows:

Cypress Bay West Community Development District	322
Emerald Lakes Community Development District	0
Lakes at Cocoa Grove Community Development District	0
Malabar Springs Community Development District	0
PBR Community Development District	0
Sun Terra Lakes Community Development District	0
Viera Stewardship District	9895
Windward Preserve Community Development District	0

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

Kind regards,

A handwritten signature in blue ink, appearing to read "Tim Bobanic".

Tim Bobanic
Supervisor of Elections, Brevard County

TB/dy

Mailing Address

PO Box 410819
Melbourne, FL 32941-0819
Toll Free: (800) 579-4780

Supervisor of Elections - Titusville

400 South Street
Suite 1F
Titusville, FL 32780-7610
Telephone: (321) 264-6740
Fax: (321) 264-6741

Supervisor of Elections - Viera

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

Supervisor of Elections - Melbourne

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

Supervisor of Elections - Palm Bay

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

(321) 290-VOTE (8683)
VoteBrevard.gov